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Part I.—Notifications by Government.

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PUBLIC DEPARTMENT.

NOTIFICATION

Fort St. George, March 9, 1909.

No. 146.—All communications intended for the Government of Madras which cannot reach Madras by the 15th April next should, with the exceptions noted below, be addressed—

"Stonehouse Hill,
The Nilgiris."

Communications intended for the Pension Department and for the Local and Municipal Department (other than communications relating to Plague which should be addressed to Octacamund) should be addressed to Fort St. George.

APPOINTMENT.

Fort St. George, April 9, 1909.

No. 218.—Mr Felix Alexander D'Cruz is appointed to act from the 10th April 1909 to the 31st October 1909 as Marriage Registrar under the Indian Christian Marriage Act, 1872 (Act XV of 1872), and a Registrar of Marriages under the Special Marriage Act, 1872 (Act III of 1872), for the town of Madras.

C. J. WEIR,
Ag. Chief Secretary.

JUDICIAL DEPARTMENT.

LEAVE.

No. 198.—Under articles 260, 233 and 368 (a) of the Civil Service Regulations Mr. Herold Gordan Clinch, Assistant Superintendent of Police, Srikakul, combined privilege leave and furlough on medical certificate for six months from the 13th April 1909.

PROMOTIONS.

Fort St. George, April 13, 1909.

No. 199.—The following promotions in the Police department during the month of February 1909 are notified :—

With effect from 21th February 1909.

Mr. Frederick Arundel Deas to act as Superintendent, Second Grade.
Mr. Alfred Adrian Gorer to act as Superintendent, Third Grade.
Mr. Henry Roger George Hasted to act as Superintendent, Fourth Grade.

INVESTITURE OF POWERS.

Fort St. George, April 6, 1909.

No. 200.—The Governor in Council is pleased to appoint the undermentioned persons to be Special Magistrates for the towns specified opposite to their names with the powers and subject to the terms and conditions specified in Notification No. 205, dated 23rd May 1896, and in Notification No. 335, published in the *Fort St. George Gazette*, dated 1st September 1891, as amended by Notification No. 78, dated 25th February 1895 :—

The Rev. Nallabantu Kanakiah Nayudu
M.R Ry. Sitkaram Veerappa Chetti Garu } Nellore, in the district of Nellore.

Fort St. George, April 8, 1909.

Mr. Simon Alvares
M.R Ry. Narasimha Martha Bhandari } Mangalore, in the district of South Canara.

Fort St. George, April 7, 1909.

No 201.—Under section 357 of the Code of Criminal Procedure, 1898, M.R.Ry. Nattemi Ramamurti Nayudu Garu, First-Class Magistrate in the district of Anantapur, is authorized to take down the evidence of witnesses with his own hand in the English language.

No 202.—Under section 192 of the Madras Estates Land Act, 1908 (I of 1908), and section 138 of the Code of Civil Procedure (Act V of 1908), the Governor in Council is pleased to direct that the undermentioned officer shall, in cases in which an appeal is allowed under the Madras Estates Land Act, 1908 (I of 1908), take down the evidence with his own hand in the English language :—

M.R.Ry. Nattemi Ramamurti Nayudu Garu, Revenue Divisional Officer, Head-quarters division, Anantapur district

No. 203.—Under the provisions of section 14 of the Code of Criminal Procedure, 1898, the Governor in Council is pleased to appoint M R Ry. Vaithiantha Aiyar Venkataruma Aiyar, Sub-Registrar, Mannamalkudi, Tanjore district, to be a Special Magistrate of the third class for the trial of offences punishable under sections 3 to 7 of the Madras Towns Nuisances Act, 1889, which may be committed within the limits of the villages of Ayipettnam, Ammapettnam and Mannamalkudi and the tanks in and around them in the Pattukkottai taluk Tanjore district.

Fort St. George, April 8, 1909.

No. 204.—Under section 12 of the Code of Criminal Procedure, 1898, M.R.Ry. Lakshmana Aiyar Sethu Aiyar, Stationary Sub-Magistrate, Coonoor, in the district of the Nilgiris, is appointed to be a Magistrate of the second class, and under section 37 he is invested with all the powers specified in the fourth schedule as powers which the Government may confer on a Magistrate of that class, except the power to pass orders as to first offenders under section 562.

WITHDRAWAL OF POWERS.

Fort St. George, April 7, 1909.

No 205.—Under the provisions of section 41 of the Code of Criminal Procedure, 1898, the Governor in Council withdraws the powers of a Special Magistrate of the third class conferred on M.R Ry. Srinivasa Aiyangar Vijayaghava Chari, who has been transferred from the station.

NOTIFICATIONS.

Fort St. George, April 8, 1909.

No. 206.—Under the provisions of section 3 of the Indian Registration Act, XVI of 1908, the Governor in Council is pleased to direct that, from and after the 1st May 1909, the following 28 villages which now form part of the Registration sub-district of Purushottapur in the Ganjam

district be transferred to and form part of the Registration sub-district of Chetrapur in the same district. The limits of the villages shall be the limits which shall from time to time be determined for administrative purposes:—

Kalikota Zamindari.

Serial No.	Names of villages.
1.	Bahadepalli.
2.	Balankisarasapur.
3.	Bhejjipatti.
4.	Dimiria.
5.	Dokkuballi.
6.	Gopalpadda.
7.	Gwaharipatta
8.	Kollikota.
9.	Konaka.
10.	Kesapuram.
11.	Nagolesvaro.
12.	Odiya Alipur.
13.	Palodhuvepalli (Chatrimuttah).
14.	Panithigam.
15.	Pasno Nowagam.
16.	Phasola.
17.	Pihaniya.
18.	Pitagodiya.
19.	Pothora
20.	Rangamdia Nalionkabipur.
21.	Sabuliya.
22.	Somole.
23.	Somolonasi.
24.	Syamsoundarapur.
25.	Tentuliapada.
26.	Uppara Balentra.
27.	Uppalia Alipur.
28.	Vikramapur.

Fort St. George, April 8, 1909.

No. 297.—In exercise of the powers conferred by section 1 (2) of the Madras Towns Nuisances Act, III of 1889, the Governor in Council is pleased to extend the provisions of sections 3, 5 and 6 of the said Act to the local area comprised within the limits of the Tirukalikunram village in the Chingleput taluk, Chingleput district, from the 24th April to the 4th May 1909, both inclusive.

O. J. WEIR,
Ag. Chief Secretary.

REVENUE DEPARTMENT.

LEAVE.

Fort St. George, April 7, 1909.

No. 141.—Under article 260 of the Civil Service Regulations, M.R.Sy. K. S. Srinivasa Chari Avargal, Deputy Collector, Sixth Grade, is granted privilege leave for three months with effect from date of relief

NOTIFICATION.

Fort St. George, April 3, 1909.

No. 134.—Under section 5 of the Madras Salt Act IV of 1889, His Excellency the Governor in Council is pleased to make the following appointments:—

Appointment.	*Local Jurisdiction.*
All Deputy Commissioners, Assistant Commissioners and Inspectors of the Salt, Abkári and Customs Department on duty within the Madras Presidency to be officers of the Salt Department under their respective denominations for the purposes of sections 34, 47, 49, 50, 53, 67, 68, 69, 70, 75, 77, 78 and 87 of the Act and to exercise all the powers and discharge all the duties conferred and imposed on officers of the Salt Department in the sections aforesaid	Deputy Commissioners within their Divisions, Assistant Commissioners within their Sub-divisions and Inspectors within their circles.

ACQUISITION OF LAND.

Fort St. George, April 7, 1909.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·01 acre, be the same a little more or less, is needed for a public purpose, to wit, for the extension of the village shavadi; and, under sections 5 and 7 of the same Act, the Deputy Collector of Tiruvallur division is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the Office of the Deputy Collector, Tiruvallur, and may be inspected at any time during office hours.

SCHEDULE

Description of land, wet or dry, inam or poramboke, with survey or puramah number	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up
Chingleput District, Tiruvallur taluk, No. 181. Periyanchayam village.			
Village-site poramboke, puri site, S. No. 112-8 K.	S. Pagava Mudali	North, Pagava Mudali's puri site and house, east, bazar street; south, Nagalapuram road; west, river bank.	Length 75 feet and breadth 12 feet or 1 cent of land.

L. M. WYNCH,
Ag. Secretary to Government.

PUBLIC WORKS DEPARTMENT

LEAVE.

Fort St. George April 5, 1909.

Under articles 233, 260 and 309 (b) of the Civil Service Regulations, and subject to the provisions of article 229, M.R.Ry. Sundarappier Arumboro Subrahmanya Aiyar Avargal, B.A., B.C.E., Rai Sahib, Executive Engineer, Cuddapah division, is granted, with effect from the 14th April 1909, or date of relief, combined privilege leave and furlough for two years.

APPOINTMENT.

Fort St. George, March 31, 1909.

M.R.Ry. Pollastri Rangacoryahalu Nayudu Avargal, B.A.M., Sub-Engineer, Third Grade, is appointed to the Provincial service of the Engineer establishment as an Assistant Engineer, with effect from the 8th March 1909.

POSTING.

Fort St. George, April 5, 1909.

Mr. Matthew Lonn, Executive Engineer, is, on return from leave, posted to the III Circle for the charge of the Cuddapah division.

F. J. WILSON,
Secretary to Government, P.W.D.

ACQUISITION OF LANDS.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1 acre, be the same a little more or less, is needed for a public purpose, to wit, for improvement to the Coleroon left flood bank, South Arcot district; and, under sections 3 and 7 of the same Act, the Deputy Collector of Chidambaram division is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Deputy Collector, Chidambaram division, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or puramah number	Name of owner or occupier	Boundaries of the land required to be taken up.	Extent to be taken up
South Arcot district, Chidambaram taluk, Gowrapatru village.			
Wet, No. 175A ..	Vijaya Lakshmi Ammal .	North, No. 174, east, Mela Thirukalipalai; south, No. 174 B; west, No. 173 B-2.	acre. 1

Fort St. George, April 8, 1909.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·68 acres, be the same a little more or less, is needed for a public purpose, to wit, for improvement to the Coleroon left flood-bank, South Arcot district; and, under sections 3 and 7 of the same Act, the Deputy Collector, Chidambaram division, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the Revenue Divisional Office, Chidambaram, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnnah number.	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
	South Arcot district, Chidambaram taluk, Vallampadugai village.		
			acs.
Wet, No. 370 A ..	Kappusami Padaiyachi and Muttaya Padaiyachi.	North, No. 371; east, No. 370 C; south, No. 370 B; west, No. 377.	·10
Do. No. 370 B ..	Pakkiri Padaiyachi	North, No. 370 A; east, No. 370 C; south, No. 369 A and B; west, No. 376.	·40
Do. No. 370 C ..	Thillai Kanna Padaiyachi ..	North, No. 371; east, No. 369 E; south, No. 369 B and C; west, No. 376 A and B	·21
		Total ..	1·68

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·11 acres, be the same a little more or less, is needed for a public purpose, to wit, for strengthening the breach site in the Vadavar left bank 40/0 to 40/1, Tanjore district; and, under sections 3 and 7 of the same Act, the Divisional Officer, Tanjore, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the said officer and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnnah number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Tanjore district, Tanjore taluk, Mukkana Valur section, Palaivanturai village.		
			acs.
Mukkana inam, dry ..	Palace Estate, Tanjore ..	North, road, east, dry; south, channel; west, wet.	·39
Do. ..	Do. ..	North, channel, east, dry, south and west, wet	·12
Do. ..	Do. ..	North, wet; east, bank; south, dry; west, bank	·19
Do. ..	Annasami Ammal, kudiaram-dar; Palace Estate, mul-varundan.	North, bank, east, dry, south, Vadavar, west, dry	·41
		Total ..	1·11

Fort St. George, April 7, 1909.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·33 acre be the same a little more or less, is needed for a public purpose, to wit, for digging a supply channel to Palayaharal tank, Tinnevelly district; and, under sections 3 and 7 of the same Act, the Divisional Officer, Tuticorin is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Divisional Officer, Tuticorin, and may be inspected at any time during office hours.

SCHEDULE

Description of land, wet or dry, inam or pramboke, with survey or patnaik number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Tuticorin District, Srivaikuntam taluk, Manjanthaipal village.		ACRE.
Dry, S. No. 247 A-2	Velayudha Nadan	North, S. No. 151; west, S. No. 249 B-2; south, S. No. 182 A-1, west, S. No. 151.	·29
Do. No. 249 B-2.	Vaikunta Nadan	North, S. No. 250; east, S. No. 216 A-2, south, S No 249 B-1, west, S. No. 182 A-2.	·05
Do. No 244 A-2.	Lakshmi Nadan, Parpati Nadan and Arjunperumal Nadan.	North and east, S No 250; south, S No. 244 A-1, east, S. No. 249 B-2.	·03
		Total ..	38

Fort St. George, April 5, 1909.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·48 acres, be the same a little more or less, is needed for a public purpose, to wit, for widening the Manambattan channel, South Arcot district; and, under sections 3 and 7 of the same Act, the Special Deputy Collector appointed for the acquisition of the lands required for connecting the Lower Coleroon anicut system with the Shatnatope anicut system and improving the supply to Viranam tank, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pramboke, with survey or patnaik number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	South Arcot district, Chidambaram taluk, Kunjukudi village.		ACRE.
Garl., wet, No. 2 A.	Nagamuthu Chetti and Nana Ravuthan.	North, Periya Kanali; east, No 12; south, No. 11 A, west, No. 2 B	·12
Do. No. 11 A.	Nagamuthu Chetti and Subbaraya Chetti.	North, 2 A; east, No. 12; south, No 10 A, west, No. 11 B	·34
Do. No. 10 A	Subbaraya Padaiyachi ..	North, No. 11 A; east, No. 12, south, No. 8 A, west, No 10 B	·06
Do. No 8 A ..	Subbaraya Chetti and Nagamuthu Chetti	North, No 10 A; east, No. 12, south, No. 8 A; west, No 9.	·06
Do. No. 8 A ..	Nagamuthu Chetti and Nana Ravuthan.	North, No. 9 A, east, No. 12, south, No 7 A, west, No. 8 B.	·09
Do No. 7 A ..	Nagamuthu Chetti, Subbaraya Chetti and Abdu Qadir.	North, No. 8 A; east, No 12; south, No. 32 A; west, No 7 B	·10
Do. No. 32 A.	Mottaya Padaiyachi, Doraikanna Padaiyachi and Nagamuthu Chetti.	North, No. 7 A, east, No. 21; south, No. 26 A; west, No. 32 B.	·17
Do. No. 26 A.	Doraikannu Padaiyachi ..	North, No. 27 A, east, No 21; south, No. 27, east, No. 32 B.	·06
Do. No. 32 A.	Anandayi and Notanja Padaiyachi	North, No. 26 B, east, Nos. 27, 27 B and 26 D, south, No. 27, west, Arumuli Devan.	·05
Do. No. 19 A-1	Arunachala Padaiyachi and Muthu Padaiyachi.	North, Periya Kanali; east, No. 12 A-2; south, No 16 A; west, No. 12.	·12
Do. No. 12 A.	Sinnaperumal	North, No. 13 A-1; east, No. 12 B; south, No 17 B, west, No 12.	·03
Do. No. 17 A.	Anandayi	North, No 26 B, east, No. 17 B, south, No. 16 A, west, No. 19.	·05
Do. No. 19 A.	Abdulla Ravuthan, Alyakannu Padaiyachi, Subbaraya Pillai, Paradesi Pillai and Paradesi Pillai.	North, No 17 B, east, No. 12 B, south, No. 20 A, west, No. 12	·32
Do. No. 20 A.	Chinnatambi Padaiyachi ..	North, No 19 A; east, No 12 B; south, No. 20 A, west, No. 21.	·04
Do No. 20 A.	Abdulla Ravuthan and Arunachala Padaiyachi.	North, No. 19 A; east, No. 22 B; south, No. 41 A, west, No. 21.	·09
Do. No. 41 A.	Arunachala Padaiyachi ..	North, No 20 A; east, No. 41 B; south and west, No. 21.	·18
Do. No. 41 A-1	Abdulla Ravuthan and Vaithiya Padaiyachi.	North, No. 27, east and south, No. 40 A-2; west, No. 22 A.	·06
Do. No. 40 B-1	Doraikannu Padaiyachi ..	North, No. 41 A, east, No. 40 B-2; south, No. 41 A-2; west, No 21	·03
Do. No 22 A.	Narayanasami Padaiyachi, Doraikannu Padaiyachi, Muthia Padaiyachi, Somasundaram, Pakkiri Padaiyachi and Maruga Padaiyachi.	North, No 27, east, No. 40 A-1, south, No. 22 B, west, No. 29 A.	·14
Do. No. 29 A.	Manikka Padaiyachi	North, No. 27, east, No. 28 A; south, No. 29 B, west, Arumuli Devan	·31
		Total ..	1·48

Fort St. George, April 7, 1909.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 3·07 acres, be the same a little more or less, is needed for a public purpose, to wit, for improving the Velangipattu Channel, South Arcot district, and, under sections 8 and 7 of the same Act, the Special Deputy Collector appointed for the acquisition of the lands required for connecting the Lower Coleroon Anicut system with the Shahtope Anicut system and improving the supply to the Viranam tank is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Special Deputy Collector and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, waste or poramboke, with survey or patta number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
			acs.
South Arcot district, Chidambaram taluk, Velangipattu village.			
Govt., dry, No. 33 B-2.	Sundara Reddi	North, No. 436 A; east, No. 34; south, No. 34 A; west, No. 33 B-1	·01
Do. No. 34 A.	Appavu Nadan	North, No. 33 B-1; east, No. 36; south, Sembulilai; west No. 34 B.	·03
Govt., wet, No. 36 A.	Vaidilinga Reddi	North and east, No. 36; south, Nos. 33 B-1, and 35; west, No. 36 B	·08
Do. No. 36 A	Subbaraya Padayachi ..	North and east, No. 35; south, No. 37 A; west, No. 36 B.	·08
Do. No. 40 A-2.	Vaidilinga Reddi ..	North, No. 40 B-2; east, No. 36; south, No 38 A; west, No. 40 A-1.	·03
Do. No. 40 B-2.	Muthusami Padayachi and Sesha Chetti.	North, No. 42 B 2, east, No. 36; south, No. 40 A-2; west, No. 13 B-1	·02
Do. No. 42 B-2.	Aiyabhanna Padayachi, Subbaraya Padayachi, Ramalinga Padayachi, Munikka Padayachi and Vaidilinga Reddi Do. do	North, No. 43 A; east, No. 36, south, No. 40 B-2; west, No 42 B 1.	·12
Do. No 43 A-2.		North, Nos. 35 and 53 B-2; east, No. 36; south, Nos. 42 B 1 & B-2; west, No. 53 A-1	·07
Do. No. 53 B-2.	Annamalai Paigiyachi and Ponnusami Padayachi Do. do.	North, No 54 B-2, east, No. 35; south, No. 53 A-2; west, No. 53 B-1.	·24
Do No 54 B-2.		North, Nos. 25 and 54 C-2, east, No 35, south, No 53 B-2, west, No. 54 B-1.	·09
Do. No. 55 C-2.	Valiyan	North, No. 56 A 2, east, No. 36, south, No. 54 B-2, west, No. 54 C-1.	·05
Do. No. 56 A-2.	Kuppan	North, No. 55 B-2; east, No. 42, south, No. 54 C-2, west, No. 56 A-1.	·03
Do. No. 56 B-2.	Vaidilinga Reddi ..	North, No 55 C-2, east, No. 42, south, No 57 A-2, west, No 56 B-1	·05
Do. No. 57 C-2.	Chinnatambi Padayachi ..	North, No 56 B, east, No. 42; south, No. 58 B-2, west, No. 56 C-1.	·06
Govt, dry, No. 58 B.	Pandara Nadan	North, No. 59 A-2, east, No. 42, south, No. 54 C-2, west No. 58 A.	·20
Do. No. 59 A-2	Nataraja Nadan	North, No. 58 B-2; east, No. 42; south, No. 60 B; west, No 59 A-1.	·13
Do. No. 60 B-2	Do.	North, No. 60 A; east, No. 42; south, No. 59 A-2; west, No. 58 B-1.	·14
Do. No. 60 A ..	Ponnusami Padayachi ..	North, No. 61 A; east, No. 42; south, No. 60 B-2, west, No 60 B.	·11
Do No 61 A ..	Kuppanathu	North, Palvathennan, east, No. 42, south, No. 60 A; west, No. 61 B	·07
Govt., wet, No 63 A.	Duraisamy Padayachi ..	North, Palvathennan; east, No. 42 B; south, No. 54 A-2; west, No. 62.	·05
Govt., dry, No 64 A-2.	Kuppanathu Nadan and Pachanathu Nadan.	North, No 63 A; east, No. 64 A-1; south, No 64 B-2; west, No 62.	·09
Do No. 64 B-2..	Do. do.	North, No. 61 A-1, east, No. 64 B-1, south, No. 63 A; west, No 62	·09
Do. No. 63 A ..	Natarja Nadan	North, No 64 B-2, east, No. 35 B; south, No. 64 B; west, No. 62.	·14
Govt., wet, No. 94 B-2.	Duraisamy Padayachi ..	North, No 63 A; east, No. 64 B-1, south, No. 64 C-2; west, No. 62.	·04
Do. No. 94 C-2..	Do. ..	North, No. 94 B-2, east, No. 64 C-1, south, No. 94 D-2; west, No. 62.	·08
Do. No. 94 D-2..	Vaidilinga Reddi	North, No. 64 C-2; east, No. 91 D-1, south, No. 95 A-1, west, No. 62.	·06
Do. No. 95 A-1 .	Irusa Padayachi	North, No. 94 B & D-2; east, No. 95 A-2, south, 98 A, west, No. 62	·05
Do. No. 95 A ..	Vaidilinga Reddi	North, No 95 A-1; east, No. 94 B, south, No. 97; west, No. 62.	·21
		Total ..	1·95
Tayalanayar village			
Govt., dry, No. 140 A	Vanantachala Padayachi ..	North, No. 459 A; east, Thachakudu; south Kilamanakkudi; west, No. 466 B.	·24
Do. No. 466 A..	Krishnappa Nayudu	North, No. 467 A; east, Thachakudu, south, No. 469 A; west, No. 459 B.	·07
Do. No. 467 A .	Adimula Padayachi and Govinda Padayachi.	North, No. 468 A 1 . east, Thachakudu . south, No 469A, west, No. 467 B.	·14
Do. No. 456 A-1.	Rayiva Padayachi	North, No 464 B-1; east, Thachakudu; south, No. 467 A; west, No. 456 A-2	·08

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up.
	South Arcot district Chidambaram taluk, Papalamur village—cont.		
			ACS
Govt., dry, No. 464 B.	Govinda Padayatchi	North, No. 463 B 3; east, Thachakudu; south, No. 464 B-2; west, No. 464 B-1	·28
Do. No. 463 B 3.	Narasappt Nayaka	North, No. 463 B 2; east, Thachakudu; south, No. 461 B-2; west, No. 461 B-1.	·01
		Total ..	·29
	Kilmamakkal village.		
Govt., dry, No. 519 F 2.	Chidambara Aiyar	North, No. 538 A; east, Thachakudu; south, No. 516; west, No. 519 F-1.	·13
Do. No. 537 A-2.	Subrahmanya Aiyar ..	North, No. 536 D; east, Thachakudu; south, No. 537 B-2; west, No. 537 A-1	·12
Do. No. 537 B-2.	Subramanya Aiyar	North, No. 537 A-2; east, Thachakudu; south, Nos. 538 A and 536; west, No. 537 B-1	·11
Do. No. 536 A-2a	Paradai Padayachi	North, Vayalmur; east, Thachakudu; south, No. 536 C-2; west, No. 536 A-1	·01
Do. No. 536 C-2.	Do.	North, No. 536 A-2; east, Thachakudu; south, No. 536 D; west, No. 536 C-1.	·18
		Total ..	·55
		Grand total ..	·97

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·14 acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of sheds for wharf establishment at Pumarre wharf, Musulipatam canal, Kistna district; and, under sections 3 and 7 of the same Act, the Deputy Collector, Gudivada, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Deputy Collector, Gudivada, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or poramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Kistna district, Gudivada taluk, Pamarru village.		
			ACRS
Village-site, D. No. 516.	Pamarru Union	North, a portion of union shed; east, house of Penumala Subbamma; south, Bandar canal wharf; west, local fund road.	·62
Do.	Do.	North, house of Pallikarees; east, local fund chaudry; south, Bandar canal wharf; west, local fund road.	·04
Do.	Penumala Subbamah ..	North, vacant site of Penumala Subbamah; east, house of Pitala Lakshmanah; south, union vacant site; west, union shed.	·03
Do.	Pitala Lakshmanah	North, vacant site of Penumala Subbamah; east, local fund chaudry; south, union vacant site; west, house of Penumala Subbamah	·05
		Total ..	·14

Fort St George, April 8, 1900.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·50 acres, be the same a little more or less, is needed for a public purpose, to wit, for digging a supply channel from Periya Eri to Sittari, Tirukkoyilur taluk, South Arcot district; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Tirukkoyilur division, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the Revenue Divisional office, Tirukkoyilur division, and may be inspected at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pannaikka, with survey or patnam number	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
South Arcot district, Tirukkoyilur taluk, T. Alliputhur village			
Dry, No. 144 B ..	Arunachala Pillai	North, No. 144 A ; east, No. 148 A-2 ; south, No. 144 C ; west, No. 137.	Cents. 24
Do. No. 144 A-2 ..	Periyathambi Odaiyan ..	North, No. 146 A-2 ; east, No. 148 A-2 ; south, No. 143 A-3 ; west, No. 144 B	48
Do. No. 142 A-2 ..	Do. ..	North No. 142 A-2 ; east, No. 145 H-3 ; south, No. 142 A-3 ; west, No. 140 A-3.	68
Do. No. 145 H-2 ..	Somu Odayan	North, No. 142 H-1 ; east, No. 146 I-2 ; south, No. 145 H-3 ; west, No. 142 A-2.	52
Do. No. 152 I-2 ..	Kaluva Pattan	North, No. 146 I 1-4 east, No. 152 E ; south, No. 146 I 3-4 ; west, No. 245 H 3.	12
Do. No. 152 B ..	Rengamalammal	North, No. 152 A ; east, No. 152 B ; south, No. 152 C ; west, No. 145 I-2	36
Do. No. 151 B ..	Kasi Chetti	North, No. 151 A ; east, No. 150 B ; south, No. 151 C ; west, No. 157 B.	48
		Total ..	1-88

Fort St. George, April 7, 1909.

Under section 6, Act I of 1894, His Excellency the Governor in Council hereby declares that the land mentioned in the following schedule and measuring 1·0 acre, be the same a little more or less, is needed for a public purpose, to wit, for the waterspread of the tank in the foreshore of Pondi Puderi tank, North Arcot district ; and, under sections 3 and 7 of the same Act, the Revenue Divisional Officer, Ranipet, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land

2. A plan of the land is kept in the Revenue Divisional Office, Ranipet and may be inspected at any time during office hours

SCHEDULE

Description of land, wet or dry, inam or pannaikka, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up	Extent to be taken up
North Arcot district, Walajah taluk, Pt. Pondi village			
Govt., ryotwari, patta dry, S. No. 702 B-2	Setlur Sesha Chari	North, S. No. 695 and Kattery village S. No. 310 A ; east, S. Nos. 699 and 702 B-1 ; south, No. 707 ; west, No. 703 C.	acre 1·0

T. W. S. SMYTH,
Under Secy. to Govt., P. W. D., Irrigation Branch.

PUBLIC WORKS DEPARTMENT (RAILWAY).

NOTIFICATION.

Fort St. George, April 7, 1909.

No. 6.—The following Railway Board's notification published in Part I, pages 232 to 235 of the *Gazette of India*, dated 20th March 1909, is republished :—

RAILWAY DEPARTMENT.

(RAILWAY BOARD.)

No. 93.—The following is published for general information :—

RESOLUTION—from the Railway Board, No. 464 R T., dated Calcutta, the 16th March 1909

RESOLUTION.—In the Government of India Circulars No. 1 Railway, dated the 9th March 1898, and No. VII Railway, dated the 23rd December 1902, sanction was accorded to the adoption by railway administrations of risk note Forms D and G, the former intended for dangerous, explosive or combustible articles despatched at a "special reduced" or "owner's risk" rate and the latter as an alternative to Form D, when a sender elects to enter into a general agreement, in place of executing a separate risk note for each consignment.

3

2. The Government of India have had under consideration the question of revising these risk note forms, with a view to throwing a greater measure of responsibility upon railways in regard to the loss of complete packages than is imposed by the existing forms. Similar alterations were recently made in risk note Forms B and E, *vide* the Resolution issued by the Government of India in the Department of Commerce and Industry, No. 1856—1860, dated 27th February 1907.

3. The Governor-General in Council is pleased to approve, under section 72, sub-section (2), clause (b), of the Indian Railways Act, 1890 (IX of 1890), the use of the Forms D and G appended to this Resolution by railway administrations working railways to which the Indian Railways Act, 1890 (IX of 1890), applies, with effect from the 1st April 1909.

4. In the case of railways in Native States to which the provisions of the Indian Railways Act, 1890 (IX of 1890), have been, or may in future be, applied the Governor-General in Council is also pleased to approve the use of these forms from the 1st April 1909, or from any later date on which the Indian Railways Act may be applied.

ORDER.—Ordered that a copy of this Resolution, and of its enclosures, be communicated to the Local Governments and Administrations and to the officers noted on the margin, for information and guidance, and to the Governments of Madras, Bombay, the Punjab and Burma, the Honourable the Resident at Hyderabad, the Honourable the Chief Commissioners of the Central Provinces and of Ajmer-Merwara, the Honourable the Agent to the Governor-General in Baluchistan, the Accountant-General, Public Works Department, and to the Foreign Department and the Department of Commerce and Industry, for information.

The Governments of Bengal, the United Provinces, and Eastern Bengal and Assam, Public Works Department.
The Government of Bombay, Marine Department.
The Secretary to the Honourable the Agent to the Governor-General for Rajputana, Public Works Department.
The Agents, Assam-Bengal, Bengal-Eight Bengal and North-Western, Bengal-Nagpur, Bombay, Baroda and Central India, Burma, East Indian, Great Indian Peninsula, Rohilkhand and Kumaun, South Indian and Madras and Southern Mahratta Railway Companies.
The Agent and Manager, His Highness the Nizam's Guaranteed State Railway (through the Honourable the Resident at Hyderabad).
The Managers and Engineers-in-Chief, Bengal, Dooars, and Bhavnagar Gondal-Junagad Porbandar Railways.
The Manager and Executive Engineer, Morvi Railway.
The Chief Engineer, Cutch State Railway.
The Managers, North-Western, Oudh and Rohilkhand and Eastern Bengal (State) Railways.
The Secretary, Indian Railway Conference Association.

Ordered, also, that the Resolution, and the accompanying forms, be published under a Notification in Part I of the *Gazette of India*, and that they be reproduced in the Local Government Gazettes.

[Enclosure to the Government of India, Railway Department (Railway Board), Circular No. 464 R.T., dated the 10th March 1909.]

——————RAILWAY.

RISK NOTE, FORM D.

[*Approved by the Governor-General in Council under section 72 (2) (b) of the Indian Railways Act, IX of 1890.*]

(To be used when the Sender elects to despatch at a "Special reduced" or "Owner's risk" rate dangerous, explosive or combustible articles for which an alternative "Ordinary" or "Risk acceptance" rate is quoted in the Tariff.)

——————STATION.

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WHEREAS the consignment of ——————
——————tendered by $\frac{\text{me}}{\text{us}}$, as per Forwarding Order No.—————— of this date, for despatch by the Railway Administration or their transport agents or carriers to ——————Station, and for which $\frac{\text{I}}{\text{we}}$ have received Railway Receipt No.—————— of same date, is charged at a special reduced rate instead of at the ordinary tariff rate chargeable for such consignment, $\frac{\text{I}}{\text{we}}$, the undersigned, do, in consideration of such lower charge agree and undertake to hold the said Railway Administration and all other Railway Administrations working in connection therewith, and also all other transport agents or carriers employed by them, respectively, over whose Railways or by or through whose transport agency or agencies the said goods may be carried in transit from ——————station to——————station, harmless and free from all responsibility for any loss, destruction or deterioration of, or damage to, the said consignment from any cause whatever except for the loss of a complete consignment or of one or more complete packages forming part of a consignment due either to the wilful neglect of the Railway Administration or to theft by or to the wilful neglect of its servants, transport agents or carriers employed by them before, during and after transit over the said Railway or other Railway lines working in connection therewith, or by any other transport agency or agencies employed by them, respectively, for the damage of the

whole or any part of the said consignment provided the term "wilful neglect" be not held to include fire, robbery from a running train or any other unforeseen event or accident.

I/We further agree to accept responsibility for any consequences to the property of the aforesaid Railway Administration (s) and of their transport agents and carriers or to the property of other persons that may be in the course of conveyance, which may be caused by the explosion of, or otherwise, by the said consignment, and that all risk and responsibility whether to the Railway Administration (s) or their transport agents and carriers, to their servants or to others, remains solely and entirely with me/us.

WITNESS. Signature of sender.

(Signature) Rank or { Father's name / Caste Age

(Residence)

WITNESS.

(Signature) Profession

(Residence) Residence

NOTE.—The above form is, for the convenience of the public, translated into the vernacular as the service but the form in English is the authoritative form, and the Railway Administration accepts no responsibility for the correctness of the vernacular translation.

[Enclosure to the Government of India, Railway Department (Railway Board), Circular No 464-R.T., dated the 10th March 1909.]

RAILWAY.

RISK NOTE, FORM G.

[*Approved by the Governor-General in Council under section 72 (2) (b) of the Indian Railways Act, IX of 1890.*]

(To be used as an alternative to Risk Note, Form D, in the case of dangerous, explosive or combustible articles, for which an alternative "Ordinary" or "Risk acceptance" rate is quoted in the Tariff, when the sender desires to enter into a general agreement instead of executing a separate Risk Note for each consignment.)

STATION

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Whereas all consignments of for which the Railway Administration quotes both Owner's risk or special reduced rates and Railway risk or ordinary rates are (unless I/We shall have entered into a special contract in relation to any particular consignment) despatched by me/us at my/our own risk and are charged for by the said Railway Administration at special reduced or Owner's risk rates, instead of at ordinary tariff or Railway risk rates, I/we the undersigned, in consideration of such consignments being charged for at the special reduced or Owner's risk rates, do hereby agree and undertake to hold the said Railway Administration and all other Railway Administrations working in connection therewith, and also other transport agents or carriers employed by them, respectively, over whose Railways or by or through whose transport agency or agencies the said consignments of may be carried in transit from station to station, harmless and free from all responsibility for any loss, destruction or deterioration of, or damage to, all or any such consignments from any cause whatever, except for the loss of a complete consignment or of one or more complete packages forming part of a consignment due either to the wilful neglect of the Railway Administration or to theft by or to the wilful neglect of its servants, transport agents or carriers employed by them before, during and after transit over the said Railway or other Railway lines working in connection therewith, or by any other transport agency or agencies employed by them, respectively, for the carriage of the whole or any part of the said consignments, provided the term "wilful neglect" be not held to include fire, robbery from a running train or any other unforeseen event or accident.

I/We further agree to accept responsibility for any consequences to the property of the aforesaid Railway Administration (s) and of their transport agents and carriers, or to the property of other

persons that may be in the course of conveyance, which may be caused by the explosion of or otherwise, by all or any of the said consignments, and that all risk and responsibility whether to the Railway Administrations or their transport agents and carriers, to their servants or to others, remain solely and entirely with me.

Witnesses.

(Signature) _____

(Address) _____

Signature of sender _____

(Address) _____

Witnesses

(Signature) _____

(Address) _____

NOTE.—The above form is, for the convenience of the public, translated into the vernaculars on the reverse, but the form in English is the authoritative form, and the Railway Administration accepts no responsibility for the correctness of the vernacular translation.

W. NATHAN,
Secretary to Government, P.W.D. (Railway).

LIST OF PAPERS PLACED AT THE DISPOSAL OF THE PRESS

The following list of papers, placed at the disposal of the Press between 6th and 13th April 1909, is published for general information :—

No. on the List.	Department.	G.O. No. and date	Subject
		1909.	
1	Revenue ..	No. 338, Mar 26.	Reporting report on the results of the experimental cultivation of plants, shrubs and trees yielding green leaf manure during 1907-1908 [1 a]
2	Do. ..	No. 314, Mar 26	Reminding Board's review of the statements of disbursements of loans during the nine months ending December 1908 [1 a]
3	Educational .	No. 124, Mar. 8	Sanctioning the distribution of Rs. 11,48,933 among the various District Boards for educational purposes. [1 a]
4	Do .	No. 332, Mar 8.	Accepting the recommendation of the Committee appointed in G.O., No. 15, Educational, dated 11th January 1909, to select a site for the new College of Engineering. [1 a.]
5	Do. ..	No. 182, Mar 10	Informing the Director of Public Instruction that the Government of India have sanctioned the proposal that the Sub-Assistant Inspectors of Schools who are placed in charge of districts shall be allowed to draw travelling allowance according to the ordinary rules of the Civil Service Regulations instead of a fixed monthly travelling allowance. [1 a]
6	Do. .	No. 185, Mar. 11.	Modifying rule 5 of the rules regulating the constitution and working of the Lawrence Asylum, Ootacamund [1 a]
7	Do.	No. 154, Mar. 25.	Ordering the publication of a notification for vesting the Thompson Pyne Endowment in the Treasurer of Charitable Endowments and another for settling a scheme for the administration of the trust [1 a.]
8	Do. ..	No. 157, Mar. 26	Directing that the High School examination held under the Code of Regulations for European Schools shall in future be recognised as equivalent to the Matriculation Examination of the Madras University in so far as it is a qualifying test for admission to Government service and for entrance to any professional or technical school which is not under the control of the University. [1 a]
9	Do ..	No. 175, Mar 29	Declaring that the Type writing examination, Advanced and Intermediate grades, will, in the case of typists who are already permanently employed by Government, be treated as obligatory departmental examinations [1 a.]
10	Local and Municipal.	No. 749 L., Mar. 4	Budget estimate.—Accepting, with remarks, the — of the Nilgiri District Board for 1909-1910 [1 a.]
11	Do.	Nos. 803, 804 L., Mar. 10	Acts and Rules — Directing the publication of notifications relating in the maximum strength of Taluk Boards, the number of members thereof to be appointed by election and the rules for the conduct of such elections. [1 a]
12	Do.	No. 808 L., Mar 16.	Budget estimate.—Accepting, with remarks, the — of the Tinnevelly District Board for 1909-1910 [1 a.]
13	Do.	No. 813 L., Mar 17.	Budget estimate.—Accepting, with remarks, the — of the Godavari District Board for 1909-1910 [1 a.]
14	Do.	No. 831 L., Mar. 23.	Budget estimate.—Accepting, with remarks, the — of the Trichinopoly District Board for 1909-1910. [1 a.]
15	Do.	No. 819 L., Mar 23	Budget estimate.—Accepting, with remarks, the — of the Coimbatore District Board for 1909-1910 [1 a]
16	Do.	No. 856 L., Mar 29	Budget estimate.—Accepting, with remarks, the — of the Kistna District Board for 1909-1910 [2 a]
17	Do.	No. 841 L., Mar. 29.	Budget Estimate.—Accepting, with remarks, the — of the North Arcot District Board for 1909-1910 [1 a]
18	Do.	No. 866 L., Mar. 29.	Budget Estimate.—Accepting, with remarks, the — of the Tanjore District Board for 1909-1910. [1 a]
19	Do.	No 441 M., Mar. 16.	Grant.—Distributing among the District Boards and Municipal Councils sanitary superannuations, and requesting the Accountant-General to place the accounts at the disposal of the local bodies concerned after 1st April 1909. [2 nr.] [1 a.]

N.B.—A copy or any of the foregoing papers can be obtained, on payment of the price noted against each, on application to the Superintendent, Government Press, Madras.

C. J. WEIR,
Ag. Chief Secretary.

MADRAS : PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 15.] MADRAS, TUESDAY EVENING, APRIL 18, 1909. [Pages, 3 ft. 6 p.

Part I-A.—Local and Municipal Department.

APPOINTMENTS.

Fort St George, April 13, 1909.

No. 477.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to appoint M.R.Ry. Gumbhiram Soma Rao Pantulu Garu to be a Municipal Councillor of the Municipality of Ongole.

No. 478.—In exercise of the power vested in him by section 10 of the Madras District Municipalities Act IV of 1884, the Governor in Council is pleased to re-appoint Attikadan Chandanian Sahib Bahadur to be a Municipal Councillor of the Municipality of Vaniyambadi.

No 479.—In exercise of the power vested in him by rule 18 of the rules for the conduct of elections of Municipal Councillors, the Governor in Council is pleased to appoint Captain William Cowan Gray, I.M.S., to be a Municipal Councillor of the Municipality of Cochin

No. 480.—Under section 10 of the Madras District Municipalities Act IV of 1884, Abdul Basith Mesh Sahib Bahadur has been duly elected as a Municipal Councillor of the Municipality of Cuddapah.

NOTIFICATIONS BY COLLECTORS AND BY PRESIDENTS OF DISTRICT BOARDS.

No. 481.—The Collector of Tanjore, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints Assan Mahamed Bowther Nur Muhammed Rowther Sahib Bahadur to be a member of the Kumbakonam Taluk Board.

No. 482.—The Collector of Kistna, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints M.R.Ry. Kapparti Yaggnma Guru, B.A., to be a member of the Narsapur Taluk Board.

No. 483.—The Collector of South Arcot, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints M.R.Ry. Ranganathapuram Ramanjalu Nayudu Garu to be a member of the Cuddalore Taluk Board.

No. 484.—The Collector of Madura, in exercise of the powers delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints M.R.Ry. P. S. Subbaraya Aiyar Avargal to be a member of the Sivaganga Taluk Board.

No. 485.—The Collector of South Arcot, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints M.R.Ry. Nowalu Vythilingam Nayudu Garu to be a member of the Chidambaram Taluk Board.

No. 486.—The Collector of Salem, in exercise of the power delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints M.R.Ry. Kottagudi Subrahmanyan Appaswami Aiyar Avargal B.A., L.T., to be a member of Namakkal Taluk Board.

No 487.—The Collector of Madura, in exercise of the powers delegated to him by the Governor in Council under section 160 of the Madras Local Boards Act, 1884, hereby appoints M.R.Ry. S. P. Sankaralingam Pillai Avargal to be a member of the Melur Taluk Board.

No. 488.—The Collector of Kistna, in exercise of the power delegated to him by the Governor in Council under section 140 of the Madras Local Boards Act, 1884, hereby re-appoints M.R.Ry. Vetturu Venkanna Nayudu Garu to be a member of the Bezwada Taluk Board.

No. 489.—The Collector of Godavari, in exercise of the power delegated to him by the Governor in Council under section 140 of the Madras Local Boards Act, 1884, hereby re-appoints the Sub-Assistant Inspector of Schools, Cocanada Range, to be a member of the Cocanada Taluk Board.

No. 490.—The Collector of Madura, in exercise of the power delegated to him by the Governor in Council under section 140 of the Madras Local Boards Act, 1884, hereby re-appoints M.R.Ry. Poochinadar Periyanna Nadar Periyakatha Nadar Avargal to be a member of the Tirumangalam Taluk Board.

No. 491.—The President, District Board, Nellore, in exercise of the power delegated to him by the Governor in Council under section 140 of the Madras Local Boards Act, 1884, hereby removes from office Sayid Rahamthemiyya Sahib, a member of the Venkatagiri Union Panchayat, for having been absent for more than four months from the local area over which the Panchayat has authority.

NOTIFICATIONS.

No. 492.—Whereas M.R.Ry. Sistla Ramabrahma Sastri Garu of Kuchinapudi, Tenali taluk, Guntur district, has, under section 6 (1) (*b*) of the Charitable Endowments Act, 1890, made an application for vesting in the Treasurer of Charitable Endowments, Madras, one acre of inam land in D. No. 647 in Podivada village, Tenali taluk, Guntur district, granted by him in favour of the Victoria Edward Choultry at Repalle, the Governor of Fort St. George in Council, in exercise of the powers conferred by section 4 of the Charitable Endowments Act, 1890, doth hereby order and direct that the said property shall vest in the Treasurer of Charitable Endowments for the territories subject to the Government of Madras and be held by him and his successors (subject to the provisions of the said Charitable Endowments Act, 1890, and to any rules which may from time to time be framed thereunder by the Governor-General of India in Council) upon the trusts for the purposes and subject to the conditions set forth in a scheme under section 5 of the said Charitable Endowments Act, 1890, for the administration of the said one acre of land.

No. 493.—Whereas M.R.Ry. Sistla Ramabrahma Sastri Garu of Kochinapudi, Tenali taluk, Guntur district, has, under section 5 (1) of the Charitable Endowments Act, 1890, made an application for the settlement of a scheme for the administration of one acre of inam land in D. No. 647 in Podivada village, Tenali taluk, Guntur district, granted by him in favour of the Victoria Edward Choultry at Repalle, the Governor of Fort St. George in Council, in exercise of the powers conferred by section 5 of the said Charitable Endowments Act, 1890 doth hereby direct that the said property shall be administered by the Taluk Board of Guntur and that the income derived from the said property shall be spent in feeding the poor on the 1st of January of every year in memory of the Coronation of His Majesty King Edward VII.

No. 494.—Under clause (viii) of section 144 of the Madras Local Boards Act, 1884, the Governor in Council is pleased to make the following alteration in the rule relating to the educational qualifications of Local Fund employees, contained in notification No. 716, published at page 296 of Part I-A of the *Fort St. George Gazette*, dated 30th May 1905, as amended by notification No. 215 at page 85 of Part I-A of the *Fort St. George Gazette*, dated 6th February 1906. The Governor in Council further directs under section 146 of the said Act that this alteration shall come into operation in all districts on the 15th July 1909.

Alteration.

The words "Précis-writing test" will be omitted.

No. 495.—Under clause (*c*) of sub-section (1) of section 250 of the Madras District Municipalities Act, 1884, the Governor in Council is pleased to make the following alteration in the rule relating to the educational qualifications of Municipal employees contained in notification No. 717 published at page 296 of Part I-A of the *Fort St. George Gazette*, dated 30th May 1905. The Governor in Council further directs, under section 250 (2) of the said Act, that these alterations shall come into operation in all municipalities on the 15th July 1909

Alteration.

The words "Précis-writing test" will be omitted.

No. 496.—In exercise of the power conferred by section 19 of the Madras Local Boards Act, 1884, the Governor in Council declares that, with effect from the 15th July 1909, the maximum number of members to be appointed for the Taluk Boards specified and the number of such members to be appointed by election shall be as shown below.

District.	Taluk Board.	Existing strength	Future strength	Number of members to be elected.
Anantapur	Anantapur	13	18	5
	Gooty	13	18	5
Arcot, North	Penukonda	18	18	6
	Chittoor	18	18	6
	Arni	13	19	6
	Vellore	13	18	6
Arcot, South	Ranipet	13	21	7
	Tindivanam	16	24	8
	Cuddalore	16	24	8
	Chidambaram	18	18	6
	Tirukkoyilur	13	21	7
Bellary	Bellary	18	21	7
	Adoni	13	15	5
	Hospet	13	18	6
Canara, South	Mangalore	18	18	6
	Tellur	13	15	5
	Coondapur	13	18	6
Chingleput	Chingleput	13	18	6
	Saidapet	18	21	7
	Tiruvallur	13	15	5
Coimbatore	Coimbatore	15	18	6
	Pollachi	13	15	5
	Erode	18	21	7
Cuddapah	Kadiri	20	24	8
	Cuddapah	13	15	5
	Proddatur	13	18	6
	Sidhout	13	18	6
Ganjam	Madanapalle	18	18	6
	Gumsur	15	21	7
	Chicacole	13	18	6
Godavari	Berhampur	13	21	7
	Peddapuram	21	21	7
	Cocanada	16	18	6
	Rajahmundry	16	18	6
	Polavaram	16	21	7
Guntur	Guntur	13	15	5
	Narasaraopet	13	21	7
Kistna	Ongole	13	15	5
	Narasapur	15	18	6
	Gudivada	13	21	7
	Bezwada	15	18	6
Kurnool	Ellore	15	18	6
	Nandikotkur	18	15	5
	Ramallakot	13	15	5
	Nandyal	18	18	6
	Markapur	18	18	6
Madura	Madura	13	18	6
	Melur	13	24	8
	Tirumangalam	13	18	6
	Dindigul	13	15	5
	Ramnad	18	21	7
Malabar	Sivaganga	13	24	8
	Calicut	18	18	6
	Wynaad	23	15	5
	Tellicherry	13	18	6
	Malappuram	18	24	8
Nellore	Palghat	13	21	7
	Gudur	13	24	8
	Kandukur	15	18	6
	Nellore	18	18	6
Salem	Atmakur	15	18	6
	Salem	13	15	5
	Namakkal	13	21	7
	Tiruppattur	13	21	7
Tanjore	Hosur	13	18	6
	Tanjore	16	21	7
	Pattukkottai	15	15	5
	Kumbakonam	15	15	5
	Mayavaram	18	18	6
	Negapatam	18	18	6
	Mannargudi	18	18	6
Tinnevelly	Sermadevi	15	15	5
	Sattur	23	21	7
	Tuticorin	16	18	6
	Tinnevelly	18	21	7
Trichinopoly	Trichinopoly	18	18	6
	Musiri	15	15	5
	Ariyalur	16	21	7
Vizagapatam	Narasapatnam	18	21	7
	Viravasaram	18	21	7
	Vizagapatam	17	24	8
	Parvatipuram	23	15	5

No. 497.—Under sub-section (1) of section 144 of the Madras Local Boards Act, 1884, the Governor in Council prescribes the following rules for the conduct of elections of members of Taluk Boards in those Local Fund taluks in which under the preceding notification the elective system of appointing members is to be brought into force. The Governor in Council further directs under section 146 of the said Act that these rules shall come into operation in all districts on the 15th July 1909:—

Rules for the Conduct of Elections of Members of Taluk Boards.

1 For electoral purposes the areas of the Taluk Boards enumerated in column 2 of Schedule I hereto annexed shall be divided into the circles specified against each, and the numbers and boundaries of each circle and the number of members which each circle shall return to the Taluk Board shall be as shown in that schedule.

Provided that the Collector of the district shall be competent to vary from time to time the boundaries of each circle in such manner as may be considered suitable with due regard to the principle that the firka is the basis of the elective system.

Note.—Save as hereinafter expressly provided, that is to say, in the first proviso to rule 7 (1) and in rule 10 the expressions "Circle" and "Revenue taluk" as used in these rules shall be deemed to exclude any municipal area situated therein.

2. The number of polling stations for each circle shall be fixed by the District Collector with reference to the circumstances of each circle and in ryotwari tracts shall not ordinarily be less than one for each Revenue Inspector's firka included in the circle.

3 In every Revenue Divisional office registers of persons entitled to vote at Taluk Board elections in electoral circles in the division shall be prepared in Form A of Schedule II hereof and maintained according to the instructions given in rules 4, 5 and 9. A separate register shall be maintained for each circle in the division, and no person shall vote in any circle for which he is not registered as a voter. If a person is qualified as a voter in one circle under more than one head, the Revenue Divisional officer shall enter in the register every head under which such person is qualified and details of his qualification under each head.

4 (1) The following persons shall be entitled to have their names registered as voters for the Taluk Boards enumerated in column 2 of Schedule I to these rules:—

(*a*) Persons who are the registered pattadars or inamdars of lands held either on ryotwari or inam tenure within the Revenue division, of an annual rental value as calculated under section 64 of Act V of 1884, which is not less than the amount specified against the Taluk Board in column 6 of Schedule I to these rules.

(*b*) Landholders as defined in section 3 (5) of Madras Act I of 1908 whose estates, situated within the Revenue division, bear an annual rental value, as calculated under section 64 of Act V of 1884, which is not less than the amount specified as the qualification for the Board in column 6 of Schedule I to these rules.

(*c*) Tenants under landholders as defined in section 3 (5) of Madras Act I of 1908, the annual rental value of whose holdings within the Revenue division, as evidenced by their pattas or leases, is not less than the amount specified in column 6 of Schedule I to these rules, and also kanomdars in Malabar, the Government assessment on whose holdings is of a like amount.

(*d*) Persons assessed to income-tax.

(*e*) Permanent village headmen.

(*f*) Non-official members of Union Panchayats.

(*g*) Graduates of any recognised University.

Provided that no person shall be entitled to have his name registered as a voter—

(i) under clauses (*a*), (*b*) or (*c*) of this rule unless he was possessed of the prescribed qualification at the close of the fasli preceding the calendar year to which the register has application;

(ii) under clause (*d*) unless he was possessed of the prescribed qualification during the financial year next preceding the calendar year to which the register has application; or

(iii) under clause (*g*) unless he has been resident in the circle and has been possessed of the prescribed qualification for at least six months immediately preceding the thirty-first day of July of the year previous to that to which the register has application;

Provided also that no person shall be entitled to have his name registered under clauses (*c*), (*b*) or (*d*) unless all payments due to Government for the previous year in respect of such qualification have been made.

(2) In the case of a person qualified under clauses (*a*), (*b*) or (*c*) he shall be entitled to have his name registered in every circle in which he possesses the requisite landed property, and in the case of a person qualified under clauses (*d*), (*e*) (*f*) or (*g*) in the circle in which he

lives A person whose landed property in the Revenue division is sufficient in the aggregate, although not in any one circle therein, to qualify him as a voter shall be registered in the circle in which he lives, or if he does not live within any of the circles in which his qualifying property is situated, in any such circle at his choice.

Definition.—The words "persons" in clauses (a) and (d), "landholders" in clause (b) and "tenants" and "kanomdors" in clause (c) above include all undivided families, and all other associations or bodies of individuals being not less than five in number, not being a company registered under Act VI of 1882 or formed in pursuance of any other Act, but no such family, or other association or body of individuals, shall be entitled to be registered, until at its instance the name of a member, partner or agent has been entered in the register maintained under rule 3 as its representative, who alone shall be entitled to vote on its behalf.

(3) No person shall, except as provided in clause (2) of this rule, be entitled to give more than one vote at an election although he may be possessed of the prescribed qualifications under more than one head.

Example.—A graduate who is also a member of a joint family may vote as a graduate or as representative of the family but may not vote as both. On the other hand a land-owner who possesses the prescribed property qualification in each of two circles may record a vote for each such circle under clause (2) of this rule.

5. The following persons are disqualified from being registered as voters:—

(a) persons of the female sex;

(b) persons who are less than twenty-five years of age;

(c) persons who have been convicted of any such offence or subjected by a Criminal Court to any such order as implies, in the opinion of the District Collector, a defect of character which unfits them to be voters; and

(d) persons of unsound mind and deaf mutes.

Provided that where the property of a joint family under the Marumakkatayam or Aliyasantanam law is registered in the name of a woman and would but for the disqualification prescribed by this rule entitle the registered holder to a vote, the registered owner may nominate a male member of the family to represent the family on the list of voters

6. In every Revenue Divisional office, registers of persons eligible for election as members of the Taluk Board to represent electoral circles in the division shall be prepared in Form B of Schedule II and maintained according to the instructions given in rules 7, 8 and 9 A separate register shall be maintained for each revenue taluk in the division, and no person shall be elected for any circle which is not situated either wholly or in part within the revenue taluk in which he is registered as eligible for election. If a person is qualified as a candidate for election in one revenue taluk under more than one head, the Revenue Divisional officer shall enter in the register every head under which such person is qualified and details of his qualification under each head.

7. (1) The following persons shall be entitled to be registered in each revenue taluk as eligible for election to represent on the Taluk Board any circle situated either wholly or in part within that revenue taluk:—

(a) Persons who are the registered pattadars or inamdars of lands held either on ryotwari or inam tenure within the limits of the revenue taluk of an annual rental value, as calculated under section 64 of Act V of 1884, which is not less than three times the amount prescribed as the qualification of a voter in the circles situated therein.

(b) Landholders as defined in section 3 (5) of Madras Act I of 1908, whose estates within the limits of the revenue taluk bear an annual rental value as calculated under section 64 of Act V of 1884, which is not less than three times the amount prescribed as the qualification of a voter in the circles situated therein.

(c) Tenants under landholders as defined in section 3-(5) of Madras Act I of 1908 the annual rental value of whose holdings within the revenue taluk, as evidenced by their pattas or leases, is not less than three times the amount prescribed as the qualification of a voter in the circles situated therein, and kanomdars in Malabar the Government assessment on whose holdings is of a like amount.

(d) Persons assessed to income-tax within the revenue taluk on incomes accruing therein of Rs. 2,500 and upwards.

Note.—In the case where a man's income is derived from business conducted in more than one revenue taluk and the amount accruing in any one Revenue taluk cannot be exactly determined, his income shall be deemed to accrue within the revenue taluk in which he resides or has his principal place of business within the district.

Provided that no person shall be entitled to be registered as eligible for election—

(i) under clauses (a), (b), or (c) of this rule unless he has been resident within the revenue taluk including any municipal area situated therein for at least six months immediately preceding the thirty-first day of July on which the Revenue Divisional Officer is under rule 8 (1) required to give notice to persons to get themselves registered and was possessed of the prescribed qualification at the close of the fasli preceding the calendar year to which the register has application;

(ii) Under clause (*d*), unless he was possessed of the prescribed qualification during the financial year next preceding the calendar year to which the register has application;

Provided also that no person shall be entitled to be registered as eligible for election under clauses (*a*), (*b*) or (*d*) of this rule unless all payments due to Government for the previous year in respect of such qualification have been fully made.

Definition.—The words "persons" in clauses (*a*) and (*d*), "landholders" in clause (*b*) and "tenants" and "kanomdars" in clause (*c*) above have *mutatis mutandis* the meaning assigned to them in the definition given in rule 4.

(2) Subject to the above provisos, a person who holds landed property, or is assessed to income-tax on income accruing, within the revenue division which is sufficient in the aggregate, although not so in any one revenue taluk therein, to qualify him under this rule shall be deemed qualified to be registered under this rule and shall be registered in the revenue taluk in which he lives.

8. The following persons are disqualified from being registered as eligible for election :—

(*a*) Persons of the female sex.

(*b*) Persons under the age of twenty-five years.

(*c*) Illiterate persons (that is to say, persons unable to read and write) persons of unsound mind and deaf mutes.

(*d*) Persons who have been public servants as defined in section 21 of the Indian Penal Code or servants of a Municipal Council or Local Board and have been dismissed from such service for misconduct.

(*e*) All salaried Government officials other than village headmen.

Provided that where the property of a joint family under the Marumakkatayam or Aliyasantanam law is registered in the name of a woman and would but for the disqualification prescribed by this rule qualify the registered holder for candidature, the registered owner shall be permitted to nominate a male member of the family as the representative of the family on the list of persons eligible for election.

9. The registers mentioned in rules 3 and 6, respectively, shall be prepared and revised by the Divisional Officer in accordance with the following instructions :—

(1) On or before the thirty-first day of July the Revenue Divisional Officer shall, by a notice in the District Gazette, require all persons claiming to be registered under clauses (*c*) and (*g*) of rule 4 or clause (*c*) of rule 7, all persons whose claims to be registered under clauses (*a*) and (*b*) of rules 4 and 7 are dependent on more than one registry in the revenue accounts, and all undivided families, or other associations or bodies of individuals claiming to be registered under clauses (*a*), (*b*) and (*d*) of rules 4 or 7, to register their names or the names of their representatives, as the case may be, together with a statement of their claims before an officer, not below the rank of a Sub-Magistrate or Deputy Tahsildar, to be specified by him for each electoral circle, on or before the thirty-first day of August. A copy of the notice shall also be affixed to the Divisional office, to the offices of all Tahsildars, Deputy Tahsildars, and Stationary Sub-Magistrates in the division and to the village chavadi or other conspicuous place in all firka head-quarters, but no omission to affix such copy shall invalidate any proceedings taken under the notice.

(2) The Divisional officer shall at the same time direct the officers to whom such claims are to be preferred as specified in clause (1) to prepare, in Forms A and B given in Schedule II to these rules, lists of the persons, whom after such enquiry as they may deem necessary, they accept as qualified under clauses (*a*), (*b*), (*d*), (*e*) and (*f*) of rule 4 and clauses (*a*), (*b*) and (*d*) of rule 7.

Explanation.—(i) In the case of persons entitled to be registered under clauses (*a*) and (*b*) of rules 4 and 7 the registering officer shall be deemed to have complied with the requirements of clause 2 of this rule if he enters the names of such individuals as are qualified by a single registry in the revenue accounts. Persons whose qualifications under clauses (*a*) and (*b*) of rules 4 and 7 are dependent on more than one entry in the revenue accounts and all associations or bodies of individuals qualified as such, must prove their claims, and if the claim is proved nominate a representative, before they are registered as eligible for a vote or for candidature, as the case may be.

(ii) Where a circle is situated partly within one revenue taluk and partly within another, the Tahsildar of the taluk other than that in which the registering officer has revenue jurisdiction shall, as soon as conveniently may be after the thirty-first day of July, furnish the registering officer with lists of the names of such persons as are qualified under clauses (*a*), (*b*), (*c*) and (*f*) of rule 4 and clauses (*a*), (*b*) and (*d*) of rule 7 in that portion of the circle which is situated within his jurisdiction, and the registering officer shall include the names so furnished in the lists to be prepared by him for the circle under this rule.

(3) The officers specified in the notice issued under clause (1) of this rule shall on the first day of September or as soon as possible thereafter forward to the Divisional officer the lists of persons accepted by them under clause (2) for registration under clause (1) of this rule for

each circle, and extracts from the lists so forwarded shall on or before the thirtieth day of September be published in Forms A_1 and B_1 of Schedule II in the District Gazette together with a notice stating that any objections thereto may be made to the officers named in clause (1) of this rule within the thirty-first day of October and specifying the place at which and the date on which the Divisional Officer will dispose of any objections so preferred.

The extracts from the lists and the notices referred to in this clause shall also, as soon as conveniently may be thereafter, be further published in the manner prescribed in the last sentence of clause (1) of this rule.

No officer specified in the notice issued under clause (1) of this rule shall be held legally liable for the completeness or accuracy of the lists prepared by him in conformity with this rule, neither shall he be held liable to any action for damages by reason only of any omission or inaccuracy in respect of such lists.

(4) Any person claiming to be qualified to vote or to be elected, whose name is omitted from the lists as published, or any person objecting to the entry of any name in the lists, or any person claiming to be registered in a different circle or to vote at a different polling station, may apply in writing to the officer specified in the notice under clause (1) of this rule on or before the thirty-first day of October requesting that officer to enter his name in a list or to remove an entry from a list or to alter the polling station allotted to him, as the case may be.

(5) The officer to whom any claim or objection is preferred shall at once inquire into such claim or objection and shall before the tenth day of November submit to the Divisional Officer a list of the claims and objections so preferred with a brief statement of the facts connected with each claim or objection and with his opinion as to the validity or otherwise of each: Provided that, if the officer first referred to is a Deputy Tahsildar, he may forward the claim or objection to the Tahsildar who will then enquire and proceed as aforesaid.

(6) The Divisional Officer shall on the date specified in the notice issued under clause (3) of this rule, which shall be not later than the twentieth day of November, hold an enquiry with regard to any claims and objections which have been made as aforesaid. After hearing the parties on the date fixed, or on any subsequent day to which it may be necessary to adjourn the enquiry, the Divisional Officer shall pass orders and shall make such modifications in the lists as may be necessary. The Divisional Officer shall so arrange that the enquiries are completed and final orders passed before the fifteenth day of December.

(7) After such amendments as may be necessary have been made in accordance with the provisions of clauses (5) and (6) the registers shall be deemed to be completed and shall before the thirty-first day of December be published in the District Gazette, and copies thereof shall, as soon as conveniently may be thereafter, be posted in the manner specified in clause (1) of this rule: they shall come into operation from the first day of January next ensuing and shall continue in operation for one year. The correctness of the registers shall not be impugned nor, except under rule 13, shall the qualifications of any person whose name appears therein be called in question in any subsequent proceeding under these rules.

10. If any vacancy among the elected members of a Taluk Board occurs at a time when no valid registers of voters or of candidates are in existence, such vacancy may be filled up by Government by nomination.

11. Elections shall be held as vacancies in elective seats occur. Until the full complement of elected members under any Board has been attained, the District Collector shall decide in what order the elections in the several circles shall take place.

Where the occurrence of an elective vacancy can be foreseen, at least two months before the occurrence of such vacancy, and where the occurrence of an elective vacancy could not have been foreseen, at least within ten days from the date on which information of such vacancy reaches him, the President of the Taluk Board shall intimate the fact to the Divisional Officer, and request him to make arrangements for an election.

12. The Divisional Officer shall fix the date on which the election shall take place, and shall be responsible for all the arrangements therefor.

(a) Not less than fifty days before the day so fixed for the election the Divisional Officer shall publish a notice stating—

(1) the number of persons to be elected;

(2) the date and hour within which and the officer to whom nominations must be submitted;

(3) the date and hours within which any objections to the nominations so received must be made to the officer appointed to receive nominations by persons registered as qualified to vote at the election;

(4) the date or dates on which and the place or places at which the Divisional Officer will hear and dispose of such objections;

(5) the date on which and the place at which the schedule of valid nominations will be published; and

(b) the date on which, the places at which and the hours during which, if there be a poll, the votes of the electors will be taken.

(c) All nominations must reach the officer appointed to receive the same within fifteen days from the date of the notice and he shall publish a list of the same by posting it on the Divisional office within three days from the latest date for the receipt of such nominations. A period of not less than ten days from the date of publication of the list of nominations shall be allowed within which objections to any nomination may be made by persons registered as qualified to vote at the election. The Divisional Officer shall hear and dispose of objections within the next ten days and shall, after such disposal, publish the schedule of valid nominations, which shall include also the names of any person in respect of whom reference may be necessary to Government under rules 13 (e) and 18 and such publication shall not be less than twelve days before the date fixed for the election.

(d) The notice prescribed in clause (a) of this rule shall be deemed to have been duly given and published if it has been posted in the Divisional office not less than fifty days before the date of election. Copies of the notice shall also, as soon as conveniently may be thereafter, be affixed to the Taluk Board office, to the offices of all Tahsildars, Deputy Tahsildars and Sub-Magistrates within the local limits of whose jurisdiction the electoral circle in which an election is to be held is situated and to the village chavadi or other conspicuous place in the head-quarters of the firka or firkas comprised in the circle.

13. No person is qualified to be nominated for election or to be elected for any circle if at the time of nomination or of election—

(a) his name is not entered in the register of persons eligible for election in the revenue taluk in which the circle is in whole or in part situated or subsequent to the date of registry he has become subject to any of the disqualifications mentioned in clauses (c), (d) and (e) of rule 8;

(b) he is not resident within the revenue taluk, including any municipal area therein, in which the circle is in whole or in part situated;

(c) he is a candidate for election in any other circle under the Taluk Board;

(d) he holds office under the Madras Local Boards Act;

(e) he has been convicted of any such offence or subjected by a criminal court to any such order as implies, in the opinion of the Governor in Council, a defect of character which unfits him to be a member of the Taluk Board;

(f) he is an Honorary Magistrate and has not obtained the permission of the District Collector to stand for election;

(g) he is an uncertificated bankrupt or undischarged insolvent;

(h) he is interested otherwise than as a shareholder in a joint stock company in any contract made with, or work done for, the Taluk Board;

(i) his servant is a member of the Taluk Board, or he himself is employed in the service of a member of the Taluk Board.

14. Nominations of candidates for election must be submitted in accordance with the notice issued under rule 12 (a) and shall be in Form C given in Schedule II to these rules. Every nomination must be accompanied by a declaration signed by the nominee expressing his willingness to stand for election: it must be signed by at least two persons qualified to vote at the election and should reach the officer appointed to receive it by the hour appointed for that purpose. No person may nominate more than one candidate for each vacancy. If no nominations are received within the prescribed date, a fresh election shall be held forthwith, and if no nominations are then received, the vacancy or vacancies shall be filled by Government by nomination.

15. On the latest day fixed for the receipt of nominations the officer appointed to receive nominations shall publish such nominations as have been received by affixing a copy thereof in a conspicuous place in his office.

16. Objections to nominations must be in writing and shall be received only from persons registered as qualified to vote at the election. Such objections must be presented in person by one or more of the signatories thereto and may be made only on the ground that a candidate was not qualified under rule 14.

17. The officer appointed to receive nominations shall, as far as possible, satisfy himself that the nominations received are valid under rule 13 and shall at once enquire into any objections thereto which may be made. As soon as conveniently may be after the latest date fixed for the receipt of objections to nominations, he shall, if no objections have been made to the nominations received and if the nominations received are in his opinion valid, submit the nominations to the Divisional Officer with a certificate to that effect. If, on the other hand, any objections have been made or if any of the nominations received appear to be of doubtful validity, he shall certify the fact and submit the records with a statement of the case and with his opinion thereon for the decision of the Divisional Officer; and he shall forthwith communicate the purport of his report to the parties affected, that is to say, the nominee, the signatories to the nomination, and the objector, if any objection has been made.

18. The Divisional Officer shall give his decision in writing on all objections, whether made by the officer appointed to receive nominations or by any person registered as qualified to vote at the election, other than objections relating to rule 13, clause (*c*), which he shall at once submit through the District Collector to Government for orders. The decision of the Divisional Officer shall be final, and, if the objection be allowed, shall be communicated in writing to the candidate affected thereby. The election shall not, however, be postponed by reason of non-receipt of the orders of Government in regard to an objection under clause (*c*) of rule 13 before the date fixed for the election.

19. The schedule of valid nominations shall be in Form D given in Schedule II to these rules and shall be deemed to have been duly published if within the time fixed in rule 12 (*b*) it has been posted in the Divisional office. The schedule shall also, as soon as conveniently may be thereafter, be further published in the manner prescribed in rule 12 (*c*).

20. If a decision under rule 18 is for any reason not passed by the Divisional Officer in time to permit of the publication of a schedule of valid nominations within the date fixed in rule 12 (*b*), the election shall be postponed for such period, not less than twelve clear days from the date on which the schedule of valid nominations is posted in the Divisional office, as the Divisional Officer may direct.

21. (i) If the number of valid nominations exceeds the number of vacancies, a poll shall be taken by ballot on the day of the election in the manner hereinafter provided.

(ii) If the number of valid nominations is the same as, or less than the number of vacancies, the person or persons nominated shall be deemed to have been duly elected, and the Divisional Officer shall without delay report the name of such person or persons to the District Collector who will forward the same to Government for publication in the *Fort St. George Gazette*.

(iii) If there is no valid nomination, a fresh election shall be held forthwith and, in the event of there being again no valid nomination, the vacancy shall be filled by Government by nomination.

22. Any candidate whose name is included in the schedule of valid nominations published under rule 19 may withdraw at any time before the third day previous to that fixed for the poll by a written and signed paper which shall be presented to the Divisional Officer. In such a case, rule 21 shall apply as regards the remaining nominations. The Divisional Officer shall remove any such candidate's name from the list of candidates in recording the result of the election under rule 34. No candidate who has withdrawn his candidature may subsequently cancel his withdrawal and stand as a candidate at the same election.

23. In the case of a poll at an election, the Divisional Officer shall appoint a presiding officer for each polling station and such assistants as, with reference to the circumstances of the circle, he may deem necessary. The presiding officer shall be a public servant not below the rank of a Deputy Tahsildar or Sub-Magistrate, or drawing a salary of not less than Rs. 100 per mensem, provided that, if such an officer or a sufficient number of such officers be not forthcoming, the Divisional Officer may appoint any person or persons from a list to be previously approved by the District Collector and in such cases a fee of Rs. 7-8-0 for each poll together with travelling allowance at the rates admissible to non-official members of Taluk Boards under article 227 of the Local Fund Code shall be paid to each person so appointed. No public servant shall in any case be paid a fee under this rule.

24. There shall be provided within each polling station a private cubicle within which the electors may, with secrecy, mark their votes in the manner hereinafter prescribed.

25. The ballot box shall be so constructed that the ballot paper can be introduced but not extracted without the box being unlocked. The ballot box shall be locked by the Divisional Officer and sealed in such manner as to prevent its being opened without breaking such seal, and it shall be sent by him to the presiding officer in a similarly sealed outer cover which shall be removed just before the commencement of the poll before such persons as may be present at the polling station. The ballot box shall be kept just outside the entrance to the private cubicle and within the view of the presiding officer, but at such a distance that he may not see for whom the electors vote.

26. The Divisional Officer shall furnish the presiding officer with a certified copy of the circle register of voters to be used at the election.

27. The presiding officer shall, with the assistance of the village headman or of such other persons as may be present, identify each voter presenting himself at the polling station and, upon such identification, shall place a mark in the register against such voter's name and supply him with an envelope on the face of which the number of vacancies to be filled and the names of the candidates for election whose nominations have been included in the schedule of valid nominations shall be printed or legibly written: the name of any candidate who may have subsequently withdrawn his candidature as provided for in rule 22 shall, however, be scored out by the presiding officer. The elector shall write his name and number inside the envelope and hand over the envelope to the presiding officer, who shall, after seeing that the name and number of the elector are legibly entered, close the envelope, seal it or sign across the flap and give it

to the elector. In the case of an illiterate elector, the polling officer shall enter his name and number inside the envelope The elector shall then go into the private cubicle, score out the name or names of candidates for whom he does not vote, retaining the name or names of the candidates, not exceeding the number of persons to be elected, for whom he votes, and himself put the envelope into the ballot box without showing the presiding officer for whom he has voted. The presiding officer on the application of any voter who is incapacitated by blindness or illiteracy from voting in the manner prescribed by this rule shall, in the presence of the agents of the candidates, if any such agents are in attendance, cause the vote of such voter to be marked on the ballot paper in the manner directed by such voter and the ballot paper to be placed in the ballot box, and shall note the fact against the voter's name and number on the register of voters with the reason why the vote was so marked.

28. No person shall be admitted to vote at any polling station except that allotted to him.

29. No candidate may vote at an election for which he is a candidate.

30. It shall be the duty of the presiding officer to see that, except in the case referred to in rule 27 as regards the votes of persons incapacitated by blindness or illiteracy, none but electors are admitted to the polling booth, that electors are admitted one by one to the private cubicle so that their votes may be recorded with secrecy, that every elector to whom a voting envelope has been issued by him deposits the same in the ballot box and that persons who have recorded their votes leave the booth immediately.

31. At the close of the poll the presiding officer of each station shall, in the presence of such of the candidates or their agents as may be in attendance, place the ballot box in an outer cover which he shall seal with his own seal in such a manner as to prevent the cover being opened without breaking such seal, and shall despatch it to the Divisional Officer The ballot box shall be accompanied by a certificate in Form E of Schedule II and by the marked copy of the register of voters used at the poll.

32. On receipt of the ballot box or ballot boxes from the presiding officer or officers, the Divisional Officer shall, in the presence of such of the candidates or of their agents as may attend for that purpose, open the ballot box or ballot boxes and proceed to count the votes.

33. (1) Any ballot paper which is not signed or sealed in the way required by rule 27 or on which the names of more candidates are retained than there are persons to be elected shall be invalid.

(2) The total of the votes in favour of a candidate shall determine his election, proceeding from the maximum downwards, for as many places as there are vacancies.

(3) In the event of there being an equality of votes for any two or more candidates, the Divisional Officer shall cast lots for the purpose of deciding which of such candidates shall fill the vacancy.

34. The Divisional Officer shall record the result under his signature and announce it to such of the candidates or of their agents as may be present. He shall also forthwith post the result in the Divisional office, and as soon as conveniently may be thereafter publish the same in the manner prescribed in rule 12 (c).

35. A candidate who has been duly elected may submit his withdrawal in writing to the Divisional Officer at any time before his appointment is gazetted under rule 41. In such case, the candidate who has obtained the next highest number of votes shall, subject to the provisions of rule 33, be deemed to have been elected, unless the Government shall direct that a fresh election shall be held.

36. Upon the completion of the counting of votes, the Divisional Officer shall seal up the ballot papers in a packet which shall be retained in the Divisional office. The ballot papers shall not be opened except in connection with an inquiry under rules 37 or 40 These papers may be destroyed six months after the date of the election provided the inquiry, if any, into the validity of the election has by that time been concluded and final orders passed.

37. The validity of any election may, within fifteen days from the date of such election, be questioned by a petition put in before the District Collector or the Divisional Officer by any candidate at such election or by not less than ten persons who have voted at such election on one or more of the following grounds, namely :—

(a) That the result of the election was materially affected by irregularities which occurred while carrying out the formalities prescribed by rules 12 and 14 to 31.

(b) That the person whose election is questioned was, at the time the election was held, not qualified as a candidate under rule 13.

(c) That fraud, intimidation, or bribery was practised at such election and materially affected the result of such election.

(d) That the person whose election is questioned was not elected by a majority of votes.

(e) That the person whose election is questioned is likely to bring the administration of the Taluk Board into contempt, or that his being a member of the Taluk Board is dangerous to the public peace or order.

38. The District Collector or the Divisional Officer may, at his discretion, require any objector or objectors to deposit a sum of not more than Rs. 50, which will be subject to forfeit if the petition is found to have been made without satisfactory reasons or to be frivolous or vexatious

39. Any petition questioning the validity of an election under ground (e) in rule 37 shall be referred by the District Collector for the decision of Government. In all other cases the District Collector shall pass orders, and may, at his discretion, either dismiss the petition, or, if the election be found invalid, either order a fresh election or declare elected the candidate who obtained the next highest number of votes to the candidate disqualified. The orders of the District Collector shall be final.

40. Nothing in rule 37 shall prevent the Governor in Council, the District Collector or the Divisional Officer from himself taking action on any facts affecting the validity of an election which may come to his notice either within or after the expiry of the period specified in rule 37.

41. Subject to rule 40 if no objection has been raised within the period mentioned in rule 37 or when any objection so raised has been disposed of, the name of any candidate duly elected shall be forwarded by the Divisional Officer through the District Collector to the Government for publication in the *Fort St. George Gazette* and the candidate shall enter on his functions as a member of the Taluk Board from the date of such publication. But if, subsequent to the date of election, but prior to that of notification an elected candidate has become subject to any disqualification, which, if it had existed at the time of his election, would have rendered him ineligible under these rules, the Governor in Council may pronounce him disqualified for appointment and may either appoint the candidate who obtained the next highest number of votes or direct that a fresh election be held.

SCHEDULE I.

District.	Taluk Board.	Number of electoral circle.	Specification of area included in the electoral circle.	Number of members to be elected by each circle.	Landed property qualification for the Taluk Board specified in column 2
1	2	3	4	5	6
					Rs.
	Gooty	No. 1	Tadpatri and Yadiki firkas	1	100
		„ 2	Putlur and Tuticorin firkas	1	
		„ 3	Gooty firka	1	
		„ 4	Pamidi and Naganandram firkas	1	
		„ 5	Uravakonda firka	1	
Anantapur	Anantapur	No. 1	Anantapur firka	1	50
		„ 2	Tadimarri firka	1	
		„ 3	Singanamala firka	1	
		„ 4	Kalyandrug firka	1	
		„ 5	Kambadur and Settur firkas	1	
	Penukonda	No. 1	Kagampalli, Dharmavaram and Nagasamudram firkas.	1	50
		„ 2	Bukkapatnam firka	1	
		„ 3	Penukonda and Beddam firkas	1	
		„ 4	Hindupur firka	1	
		„ 5	Lepakshi and Bodah firkas	1	
		„ 6	Madhudi, Sivaram and Mutakaman firkas.	1	
	Chittoor	No. 1	Puthalpet and Madigelam firkas	1	50
		„ 2	Chittoor firka	1	
		„ 3	Samudrapalli and Vellimalai firkas	1	
		„ 4	Palyams of Bangari, Nargani, Gudripati and Thumbe.	1	
		„ 5	Palmaner, Byreddipalli and Venkatagirikota firkas.	1	
		„ 6	Punganur division (zamindari)	1	
	Arni	No. 1	Arni jaghir	1	50
		„ 2	Wandiwash and Perissi firkas	1	
		„ 3	Kadaganer and Permamallur firkas	1	
		„ 4	Desur and Tellar firkas	1	
		„ 5	Polur and Siruvallur firkas	1	
		„ 6	Mandakolattur and Kalambur firkas.	1	
Arcot, North	Ranipet	No. 1	Chandragiri, Pakala and Tirupati firkas.	1	50
		„ 2	Wallajah firka	1	
		„ 3	Sholingur and Mittanl firkas	1	
		„ 4	Arkonam and Panappakkam firkas	1	
		„ 5	Kalahasti division	1	
		„ 6	Tiruvallur taluk of Tiruttani	1	
		„ 7	Do. Narayanavanam.	1	
		„ 8	Do. Pallipattu	1	
	Vellore	No. 1	Kangundi division (zamindari)	1	50
		„ 2	Perumbat and Tattipat firkas	1	
		„ 3	Gudiyattam and Katpadi firkas	1	
		„ 4	Arcot and Kaliveli firkas	1	
		„ 5	Tiruvalluvar, Arumbakkam and Dusi firkas.	1	
		„ 6	Vellur firka	1	
		„ 7	Pallikondai and Agaram firkas	1	
Arcot, South	Tindivanam	No. 1	Tindivanam and Kettarai firkas	1	100
		„ 2	Bahupudesam and Tengalattur firkas	1	
		„ 3	Gingee, Salambadi and Vadasiruvalur firkas.	1	
		„ 4	Annyur and Viluppuram firkas	1	
		„ 5	Villupuram firka	1	
		„ 6	Valavanur and Vanur firkas	1	
		„ 7	Tiruvennainallur and Pondicherry firkas.	1	
		„ 8	Chengam and Tandrampet firkas	1	
	Tirukkoyilur	No. 1	Tirukkoyilur firka	1	50
		„ 2	Elavanasur and Tirumanallur firkas.	1	
		„ 3	Tirukkoyilur firka	1	
		„ 4	Vilandai firka	1	
		„ 5	Kallakurichi firka	1	
		„ 6	Chinnasalem and Sankarapuram firkas.	1	
		„ 7	Tyagadurgam and Vanapuram	1	

SCHEDULE I—*contd.*

District.	Taluk Board.	Number of electoral circle.	Specification of area included in the electoral circle	Number of members to be elected by each circle.	Landed property qualification for the Taluk Board specified in column 3.
1	2	3	4	5	6
					Rs.
Arcot, South—*contd.*	Cuddalore ..	No. 1 ..	Cuddalore firka	3	
		„ 2 ..	Nellikuppam firka	1	
		„ 3 ..	Panruti firka	1	100
		„ 4 ..	Kadambuliyur firka	1	
		„ 5 ..	Kurinjipadi firka	1	
	Chidambaram.	No. 1 ..	Chidambaram firka	3	
		„ 2 ..	Komaratchi and Pilayankuttai firkas.	1	
		„ 3 ..	Porto Novo firka	1	
		„ 4 ..	Mannargudi firka	1	100
		„ 5 ..	Vriddhachalam and Nallur firkas.	1	
		„ 6 ..	Kammapuram firka	1	
		„ 7 ..	Tittagudi and Senpakkam firkas ..	1	
Bellary ..	Bellary ..	No. 1 ..	Bellary firka	1	
		„ 2 ..	Kutagodu and Moka firkas	1	
		„ 3 ..	Jukkalkota firka	1	50
		„ 4 ..	Kayadrug and Uchkal firkas ..	1	
		„ 5 ..	Kudekal firka	1	
	Hospet ..	No. 1 ..	Naravandaveker and Hospet firkas.	1	
		„ 2 ..	Gadigonur and Kampli firkas ..	1	
		„ 3 ..	Kudatkola, Harchadgalli and Hadagalli firkas.	1	50
		„ 4 ..	Harpanahalli and Talpi firkas ..	1	
		„ 5 ..	Kottur and Arsikeri	1	
		„ 6 ..	Hoschalli, Chornur and Hosur firkas.	1	
	Adoni ..	No. 1 ..	Adoni firka	1	
		„ 2 ..	Yemmiganur firka	1	
		„ 3 ..	Kongi and Kowtalam firkas	1	25
		„ 4 ..	Peddakotnur firka	1	
		„ 5 ..	Holalgundi and Rayandurgam firkas.	1	
Canara, South	Coondapoor ..	No. 1 ..	Udipi firka	1	
		„ 2 ..	Byndoor firka	1	
		„ 3 ..	Karkal firka	1	
		„ 4 ..	Coondapoor firka	1	100
		„ 5 ..	Shankaranarana firka	1	
		„ 6 ..	Hatadur firka	1	
	Puttur ..	No. 1 ..	Kasaragod firka	1	
		„ 2 ..	Manjeswar firka	1	
		„ 3 ..	Sooding firka	1	100
		„ 4 ..	Puttur firka	1	
		„ 5 ..	Uppinangadi firka	1	
		„ 6 ..	Bellingani firka	1	
	Mangalore ..	No. 1 ..	Mangalore firka	3	
		„ 2 ..	Mulki firka	1	200
		„ 3 ..	Bantwal firka	1	
		„ 4 ..	Kadabdri firka	1	
Chingleput ..	Chingleput ..	No. 1 ..	Maduranlakam firka	1	
		„ 2 ..	Acharavakkam firka	1	
		„ 3 ..	Manampadi and Uttiramerur firkas ..	1	100
		„ 4 ..	Tambalakkudram firka	1	
		„ 5 ..	Chingleput and Tirupporur firkas	1	
		„ 6 ..	Conjeeveram and Walajabad firkas..	1	
		„ 7 ..	Maraimangalam and Mappedu firkas .	1	
	Saidapet ..	No. 1 ..	Saidapet firka	2	
		„ 2 ..	Sembiam firka	1	150
		„ 3 ..	Kummathur firka	1	
		„ 4 ..	Poonamallee firka	1	
	Tiruvallur ..	No. 1 ..	Tiruvallur firka	2	
		„ 2 ..	Vadamadurai firka	1	
		„ 3 ..	Uthukottai and Vanday pajakyam firkas	1	100
		„ 4 ..	Gummidipundi firka	1	
		„ 5 ..	Sholavaram firka	1	
		„ 6 ..	Tirupalivanam firka	1	
Coimbatore ..	Erode ..	No. 1 ..	Bhavani, Andiyur and Nedungapet firkas	1	
		„ 2 ..	Erode and Perundurai firkas	1	
		„ 3 ..	Uttukuli and Sennimalai firkas ..	1	
		„ 4 ..	Kodumudi and Pegalur firkas ..	1	50
		„ 5 ..	Karur firka	1	
		„ 6 ..	Cumra Dharapuram and Mulanur firkas.	1	
		„ 7 ..	Dharapuram and Kundadam firkas ..	1	
		„ 8 ..	Kangayam firka	1	

SCHEDULE I—*contd.*

District.	Taluk Board.	Number of electoral circle.	Specification of area included in the electoral circle.	Number of members to be elected by each circle	Landed property qualification for the Taluk Board specified in column 4.
1	2	3	4	5	6
					Rs.
Coimbatore—*contd.*	Pollachi	No. 1	Avanashi and Tirupur firkas	1	50
		„ 2	Palladam firka	1	
		„ 3	Sulur firka	1	
		„ 4	Madathukulam firka	1	
		„ 5	Udumalpet and Gudimangalam firkas	1	
		„ 6	Anamalai firka	1	
		„ 7	Pollachi and Kinathukadavu firkas.	1	
	Coimbatore	No. 1	Coimbatore firka	1	50
		„ 2	Thondamuthur and Periyanaickenpalayam firkas.	1	
		„ 3	Karamadai and Annur firkas	1	
		„ 4	Tekkampatti and Satyamangalam firkas	1	
		„ 5	Palivarapatti and Nambiyur firkas	1	
		„ 6	Gobichettipalayam firka	1	
	Sidhout	No. 1	Rajampet and Pullampet firkas	1	50
		„ 2	Tangatur and Chettipalli firkas	1	
		„ 3	Ananturajupet firka	1	
		„ 4	Sidhout and Kandur firkas	1	
		„ 5	Obalam and Rajpet firkas	1	
		„ 6	Palagiripalle and Peramandlu firkas	1	
Cuddapah	Madanapalle	No. 1	Rayachoti and Tsundupalle firkas	2	58
		„ 2	Nulivedu and Gurrampeta firkas	1	
		„ 3	Patnam Muhammadabad and Tamukal firkas.	1	
		„ 4	Kotakota and Surrikayyalakota firkas	1	
		„ 5	Madanapalle and Tambelupalle firkas.	1	
		„ 6	Vayalpad and Gundlu firkas	1	
		„ 7	Pilur and Eravaripalem firkas	1	
	Cuddapah	No. 1	Cuddapah firka	1	45
		„ 2	Chennur „	1	
		„ 3	Khajipet „	1	
		„ 4	Peddathoppalla „	1	
		„ 5	Nandimandalam „	1	
	Proddatur	No. 1	Proddatur firka	1	50
		„ 2	Jammalamadaga and Gundlakunta firkas	1	
		„ 3	Gundlur firka	1	
		„ 4	Veerpalle „	1	
		„ 5	Pulivendla and Belpanur firkas	1	
		„ 6	Velavali, Chintakunta and Venkepenta.	1	
	Berhampur	No. 1	Kunta, Garanta and Kakkadabanda firkas.	1	50
		„ 2	Ichchapuram firka and the portion of the Chikata zamindari under the jurisdiction of Ichchapuram Deputy Tahsildar	1	
		„ 3	Peddakameli, Surangi and Jarada zamindaris (including subsequent sub-divisions of Peddakameli).	1	
		„ 4	Ganjam and Purushothapur firkas	1	
		„ 5	Altagada zamindari	1	
		„ 6	Ganjam quit-rent Revenue Inspector's firka comprising Khallikote, Pirid, Humma and Palur zamindaris (including subsequent subdivisions of Pirid and Palur).	1	
Ganjam		„ 7	Mandasa, Jalantra and Bedararingi zamindaris and the portion of the Chikati zamindari under the Sompeta Deputy Tahsildar's jurisdiction.	1	
	Gumsur	No. 1	Aska and Dowgam firkas	1	51
		„ 2	Kankurada and Gowtami firkas	1	
		„ 3	Onagiri firka	1	
		„ 4	Rallisanka and Paralpada firkas	1	
		„ 5	Kullada and Jaganna Thapanad firkas.	1	
		„ 6	Bodalatrangi firka and Bodagada zamindari		

SCHEDULE I—*cont.*

District.	Taluk Board.	Number of electoral circle.	Specification of area included in the electoral circle	Number of members to be elected by each circle.	Landed property qualification for the Taluk Board specified in column 3.
1	2	3	4	5	6
					Rs.
Guntur—*cont.*	Chirala	No. 1	Southern firka of Chirala taluk	1	50
		„ 2	Western firka of Chirala taluk (including the whole of the Karakavalasa zamindari)	1	
		„ 3	Northern firka of Chirala taluk (including the whole of the Tsaru estate)	1	
		„ 4	Eastern firka of Chirala taluk	1	
		„ 5	The entire area under the jurisdiction of the Tsirala Deputy Tahsildar.		
		„ 6	Parchuru firka	1	
		„ 7	Vetapalem firka	1	
	Rajahmundry	No. 1	Kottapalli and Kapavaram firkas	2	100
		„ 2	Rajahmundry firka	2	
		„ 3	Gudendlanka and Nagaram firkas	1	
		„ 4	Mummidivaram firka	1	
		„ 5	Uppalagupta and Allavaram firkas	1	
		„ 6	Ryali firka	1	
		„ 7	Avalapur firka	1	
Godavari	Peddapur	No. 1	Peddapur firka	1	100
		„ 2	Rowtulapudi and Prattipadu firkas	1	
		„ 3	Rangampeta firka	1	
		„ 4	Tapeswaram and Alamur firkas	1	
		„ 5	Ramachandrapur firka	1	
		„ 6	Pamarru and Venkatayapalem firkas.	1	
	Cocanada	No. 1	Cocanada firka	2	100
		„ 2	Coringa firka	1	
		„ 3	Gollalamamidada firka	1	
		„ 4	Pittapur division	1	
		„ 5	Tuni division	1	
Guntur	Guntur	No. 1	Guntur firka	1	100
		„ 2	Mangalagiri and Thadikonda firkas	1	
		„ 3	Pattapadu firka	1	
		„ 4	Kasaba and Kesour firkas	1	
		„ 5	Tenali and Inter firkas	1	
		„ 6	Duggirala and Kollur firkas	1	
		„ 7	Rajulla, Nizampatam and Karagada firkas.	1	
Guntur	Narasaraopet	No. 1	Narasaraopet firka	1	100
		„ 2	Chilakaluripeta firka	1	
		„ 3	Inukonavaram and Pedakandukuru firkas.	1	
		„ 4	Vinukonda and Ipur firkas	1	
		„ 5	Pedagadipadu firka	1	
		„ 6	Gurazala and Macherla firkas	1	
	Ongole	No. 1	Ongole firka	1	100
		„ 2	Santamaguluppadu firka	1	
		„ 3	Naguluppalapadu and Addanki firkas.	1	
		„ 4	Vetapalem firka	1	
		„ 5	Parchur and Inpatla firkas	1	
		„ 6	Podanatipadu and Ponnur firkas	1	
Kistna	Nandigama	No. 1	Mogulurru and Digamarru firkas	1	100
		„ 2	Penuganchi and Achanta „	1	
		„ 3	Vissannapeta and Bhimavaram firkas.	1	
		„ 4	Undi and Sirali firkas	1	
		„ 5	Duvvada and Nidamarru firkas	1	
		„ 6	Penugonda and Attili firkas	1	
		„ 7	Pentapad and Gunnavaram firkas	1	
	Ellore	No. 1	Kovvur and Polavaram firkas	1	100
		„ 2	Madhavaram firka	1	
		„ 3	Ellore firka	1	
		„ 4	Gundugolanu firka	1	
		„ 5	Chintalapudi firka	1	
	G.dvada	No. 1	Gudivada and Pamarru firkas	1	100
		„ 2	Tsunduru and Guruzala firkas	1	
		„ 3	Kaikalur and Kalidindi firkas	1	
		„ 4	Pamidimukkala and Nandigamanadu firkas.	1	
		„ 5	Bantumilli and Kaza firkas	1	
		„ 6	Avanigadda and Tsallapalli firkas	1	

SCHEDULE I—*cont.*

District.	Taluk Board.	Number of electoral circle.	Specification of area included in the electoral circle	Number of members to be elected by each circle	Landed property qualification for the Taluk Board specified in column 2
1	2	3	4	5	6
Kistna—*cont.*	Bezwada	No. 1	Tiruvur Deputy Tahsildar's division.	1	Rs.
		„ 2	Nunna and Vijayvada firkas	1	
		„ 3	Vuyyuru and Paidamarlaka firkas ..	1	
		„ 4	Kankipad and Mailavaram firkas ..	1	100
		„ 5	Rayanapadu and Nandigama firkas ..	1	
		„ 6	Penuganchiprolu and Jaggayyapeta firkas.	1	
	Nandyal	No. 1	Bethamcherla and Panyam firkas ..	1	
		„ 2	Banganapalle and Nandyal firkas ..	1	
		„ 3	Koilkuntla and Vallur firkas ..	1	100
		„ 4	Sirvel, Allagadda and Chagalamarri firkas.	1	
		„ 5	Owk and Timmanayunipeta firkas ..	1	
Kurnool	Markapur	No. 1	Rajupalem firka	1	
		„ 2	Racharla firka	1	
		„ 3	Cumbum firka	1	50
		„ 4	Markapur and Kotakondapalle firkas..	1	
		„ 5	Gollavadipi and Lakshmipuravaram firkas.	1	
	Nandikotkur	No. 1	Nandikotkur firka	2	
		„ 2	Pagadala firka	1	50
		„ 3	Parmanchala firka	1	
		„ 4	Alagadda firka	1	
	Nandikotkur	No. 1	Pattikonda firka ..	1	
		„ 2	Kappatralla and Pyapalli firkas ..	2	
		„ 3	Gonegandla firka	1	50
		„ 4	Dhone and Veldurti firkas	2	
		„ 5	Gadur and Kurnool firkas	2	
	Dindigul	No. 1	Cumbum Dindigul and Nokkalmi firkas.	4	
		„ 2	Shanarpatti and Vedasandur firkas.	4	
		„ 3	Vedasandur and Vembur firkas ..	4	
		„ 4	Thoddur firka	4	
		„ 5	Devanampatti firka	2	100
		„ 6	Cumbum and Chinnamanur (Allinagaram) firkas.	2	
		„ 7	Whole of Palni taluk	3	
		„ 8	Whole of Kodaikanal taluk	3	
	Ramnad	No. 1	Mudukulattur Deputy Tahsildar's division.	1	
		„ 2	Paramakudi Deputy Tahsildar's division	1	
		„ 3	Ramnad Deputy Tahsildar's division.	2	100
		„ 4	Aruppukottai Deputy Tahsildar's division.	2	
		„ 5	Tiruvadanai Deputy Tahsildar's division.	2	
Madura	Sivaganga	No. 1	Sivaganga Deputy Tahsildar's division	2	
		„ 2	Tirupattur Deputy Tahsildar's division	3	100
		„ 6	Tirupuvanam taluk (attached to the Madura Deputy Tahsildar)	1	
	Melur	No. 1	Sattur firka	1	
		„ 2	Kottampatti firka	1	
		„ 3	Tiruvadur firka	1	100
		„ 4	Melur Cumbum firka	1	
		„ 6	Vellalapatti firka	1	
	Madura	No. 1	Madura firka	1	
		„ 2	Sholavandan and Sumayanallur firkas.	1	
		„ 3	Kannanur and Palmedu firkas ..	1	
		„ 4	Sivaganga and Tiruppanikottai firkas	1	100
		„ 5	Tirumoker and Kallandri firkas ..	1	
	Tirumangalam	No. 1	West Tirumangalam firka	1	
		„ 2	East Tirumangalam firka	1	
		„ 3	Kalligudi firka	1	50
		„ 4	Kallupatti firka	1	
		„ 5	Usilampatti firka	1	

SCHEDULE I—*cont.*

District.	Taluk Board.	Number of electoral circle.	Specification of area included in the electoral circle.	Number of members to be elected by each circle.	Landed property qualification for the Taluk Board specified in column 2.
1	2	3	4	5	6
	Tellicherry ..	No. 1 ..	Payyanur firka	1	Rs.
		„ 2 ..	Pattuvam firka	1	
		„ 3 ..	Taliparamba and Munjeur firkas ..	1	
		„ 4 ..	Peringalam and Pariyaram firkas ..	1	100
		„ 5 ..	Tellicherry firka	1	
		„ 6 ..	Kadagam firka	1	
		„ 7 ..	Quilandi firka	1	
		„ 8 ..	Perambra and Nadapuram firkas ..	1	
	Mahepparam ..	No. 1 ..	Mangui firka	1	
		„ 2 ..	Areakode firka	1	
		„ 3 ..	Tirumangadi firka	1	
		„ 4 ..	Wandur firka	1	
		„ 5 ..	Perumalmannam firka	1	100
		„ 6 ..	Vilayur firka	1	
		„ 7 ..	Ottapalam firka	1	
		„ 8 ..	Mannarghat and Sreekrishnapuram firkas.	1	
Malabar ..	Palghat ..	No. 1 ..	Mundur and Pattur firkas	1	
		„ 2 ..	Kozhalmannam firka	1	
		„ 3 ..	Alathur firka	1	
		„ 4 ..	Kollengode firka	1	100
		„ 5 ..	Tirur firka	1	
		„ 6 ..	Ponnani firka	1	
		„ 7 ..	Tertiala firka	1	
		„ 8 ..	Chowghat and Nattika firkas ..	1	
	Wynaad ..	No. 1 ..	Manantoddy firka	2	
		„ 2 ..	Sultan's Battery firka	1	100
		„ 3 ..	Kalpatta firka	2	
	Calicut ..	No. 1 ..	Calicut firka	2	
		„ 2 ..	Chevayur firka	2	100
		„ 3 ..	Tamarasseri firka	1	
	Nellore ..	No. 1 ..	Nellore and Indukurpet firkas ..	1	
		„ 2 ..	Kovur and Buchireddipalem firkas ..	1	
		„ 3 ..	Allur firka	1	100
		„ 4 ..	Kavali firka	1	
		„ 5 ..	Gudlapalli and Butragunta firkas ..	1	
	Gudur ..	No. 1 ..	Sudur and Chagamore firkas	1½	
		„ 2 ..	Kota and Srihurikota firkas	1	
		„ 3 ..	Muttukur and Nayudupet firkas ..	1	100
		„ 4 ..	Podalakur and Dacher firkas ..	1	
		„ 5 ..	Venkatagiri division	1	
		„ 6 ..	Sulkarpet division	1	
Nellore ..	Atmakur ..	No. 1 ..	Atmakur firka	1	
		„ 2 ..	Devarayapalli firka	1	
		„ 3 ..	Chejerla firka	1	50
		„ 4 ..	Udayagiri firka	1	
		„ 5 ..	Nandipad and Kanpasamudram firkas.	1	
	Kandukur ..	No. 1 ..	Pamalur firka	1	
		„ 2 ..	Kondapi and Thanga firkas	1	
		„ 3 ..	Kanigiri and Racdanavaram firkas ..	1	50
		„ 4 ..	Peddaravipad firkas	1	
		„ 5 ..	Podili division	1	
		„ 6 ..	Darsi division	1	
	Salem	No. 1 ..	Salem firka	1	
		„ 2 ..	Shevaroy Hills	1	
		„ 3 ..	Rasipur firka	1	
		„ 4 ..	Omalur and Mecheri firkas	1	50
		„ 5 ..	Karipatti and Edapadi firkas ..	1	
		„ 6 ..	Attur firka	1	
		„ 7 ..	Tiruvannal and Tammampatti firkas ..	1	
Salem ..	Namakkal ..	No. 1 ..	Shandamangalam firka	1	
		„ 2 ..	Mohanur and Kapilamalai firkas ..	1	
		„ 3 ..	Tiruchengodu firka	1	
		„ 4 ..	Tiruchengodu firka	1	50
		„ 5 ..	Sankari firka	1	
		„ 6 ..	Kumarapalli firka	1	
		„ 7 ..	Edapadi firka	1	

SCHEDULE I—*cont.*

District	Taluk Board.	Number of electoral circle.	Specification of area included in the electoral circle.	Number of members to be elected by each circle.	Landed property qualification for the Taluk Board specified in column 2.
1	2	3	4	5	6
					Rs.
Salem—*cont.*	Hosur ..	No. 1 ..	Hosur and Palli firkas ..	1	50
		„ 2 ..	Denkanikotta and Kaimangalam firkas.	1	
		„ 3 ..	Palacode firka	1	
		„ 4 ..	Pithagiram and Pagalahalli firkas ..	1	
		„ 5 ..	Dharmapuri firka	1	
		„ 6 ..	Kavaripatnam firka	1	
		„ 7 ..	Krishnagiri and Mattur firkas ..	1	
	Tirupattur ..	No. 1 ..	Tirupattur firka	1	50
		„ 2 ..	Vaniyambadi firka	1	
		„ 3 ..	Kaveri firka	1	
		„ 4 ..	Ullingaral and Kalluri firkas ..	1	
		„ 5 ..	Uthur firka	1	
		„ 6 ..	Jammanahalli firka	1	
	Kumbakonam ..	No. 1 ..	Kumbakonam firka	2	100
		„ 2 ..	Tirupagesvaram firka	1	
		„ 3 ..	Pimpanandal firka	1	
		„ 4 ..	Valangaman firka	1	
		„ 5 ..	Papanasam firka	1	
	Mayavaram ..	No. 1 ..	Tirutalaitar firka	1	100
		„ 2 ..	Vaitisvaitar firka	1	
		„ 3 ..	Mayavaram firka	1	
		„ 4 ..	Shayali firka	1	
		„ 5 ..	Madanam firka	1	
		„ 6 ..	Tiruvengadu firka	1	
	Negapatam ..	No. 1 ..	Negapatam firka	1	100
		„ 2 ..	Kivalur and Tiruvalur firkas ..	1	
		„ 3 ..	Kodavasal firka	1	
		„ 4 ..	Nannilam firka	1	
		„ 5 ..	Kangalanjeri firka ..	1	
		„ 6 ..	Peralam firka	1	
Tanjore	Mannargudi ..	No. 1 ..	Mannargudi and Nidamangalam firkas	1	100
		„ 2 ..	Sethanai firka	1	
		„ 3 ..	Palayur firka	1	
		„ 4 ..	Tiruturaipundi and Kachanur firkas.	1	
		„ 5 ..	Muthuchelam firka	1	
		„ 6 ..	Karuppatam and Talangar firkas ..	1	
	Pattukottai ..	No. 1 ..	Pattukottai firka	2	100
		„ 2 ..	Adirangi firka	1	
		„ 3 ..	Nedurasal firka	1	
		„ 4 ..	Pompuvi firka	1	
	Tanjore ..	No. 1 ..	Tanjore firka	1	
		„ 2 ..	Milathur firka	1	
		„ 3 ..	Orattanadu firka	1	
		„ 4 ..	Budalur firka	1	
		„ 5 ..	Vallam firka	1	
		„ 6 ..	Tirukattupalli firka	2	
Tinnevelly	Tinnevelly ..	No. 1 ..	Tinnevelly firka	1	100
		„ 2 ..	Mukkarpalliam firka	1	
		„ 3 ..	Manur and Melapattam firkas ..	1	
		„ 4 ..	Vasudevanallur firka	1	
		„ 5 ..	Sivagiri firka	1	
		„ 6 ..	Kuruvankuvandanallur firka	1	
	Tuticorin ..	No. 1 ..	Ottapidaram firka	1	100
		„ 2 ..	Kayattar and Pannikulam firkas ..	1	
		„ 3 ..	Eriyapuram and Vilattikulam Deputy Tahsildar's range.	1	
		„ 4 ..	Srivaikuntam and Perungulam firkas.	1	
		„ 5 ..	Karungulam firka	1	
		„ 6 ..	Tenthupperai firka	1	
		„ 7 ..	Suttankulam and Manad firkas ..	1	
	Sermadevi ..	No. 1 ..	Ambasamudram firka including Urkad estate.	1	100
		„ 2 ..	Puppankulam firka	1	
		„ 3 ..	Tenkasi and Kadayanallur firkas ..	1	
		„ 4 ..	Alankulam firka including Uthumalai estate.	1	
		„ 5 ..	Sermadevi and Kalakkad firka ..	1	
		„ 6 ..	Mangaseri and Valliyur firkas ..	1	
		„ 7 ..	Vijayanarayanam and Radhapuram firkas.	1	

SCHEDULE I—*cont.*

District.	Taluk Board.	Number of electoral wards.	Specification of area included in the electoral wards.	Number of members to be elected by each ward.	Landed property qualification for the Taluk Board specified in column 2.
1	2	3	4	5	6
					Rs.
Tinnevelly—*cont.*	Sattur	No. 1	Watrap and Mangalam firkas	1	100
		„ 2	Srivilliputtur and Kajakularaman firkas	1	
		„ 3	Rajapalayam firka including Sattur sazam	1	
		„ 4	Virudupatti firka	1	
		„ 5	Sivagasi firka	1	
		„ 6	Sattur and Nannani firkas	1	
	Ariyalur	No. 1	Jayankondasholapuram and Tadapalur firkas.	1	50
		„ 2	Periyalurkuppam and Kilapalayur firkas.	1	
		„ 3	Sendurai and Alagapuram firkas	1	
		„ 4	Perambalur firka	1	
		„ 5	Veppanur firka	1	
		„ 6	Vadakkalur firka	1	
		„ 7	Kolathur firka	1	
Trichinopoly	Trichinopoly.	No. 1	Trichinopoly firka	1	100
		„ 2	Srirangam firka	1	
		„ 3	Manikandam firka	1	
		„ 4	Pullambadi firka	1	
		„ 5	Valadi firka	1	
	Musiri	No. 1	Musiri and Tottiyam firkas	1	50
		„ 2	Turaiyur firka	1	
		„ 3	Uppiliapuram firka	1	
		„ 4	Tottiyam firka	1	
		„ 5	Kulitalai and Togamalai firkas	1	
		„ 6	Manapparai firka	1	
		„ 7	Krishnarayapuram firka	1	
Vizagapatam.	Narsapatam	No. 1 Anakapalle.	All the villages south of the Vizagapatam-Anakapalle road excluding the Municipality	1	50
		No. 2 Subavaram.	All the villages north of the Vizagapatam-Anakapalle road	1	
		No. 3 Chedavaram	Villages round Chodavaram up to Boddery towards west	1	
		No. 4 Maddgole	Villages round Maddgole up to Boddera towards east.	1	
		No. 5 Narsapatam	Golkonda Tahsildar's division	1	
		No. 6 Salikamchilli.	Government, inam and zamindari portions of the Elamanchili and Kunkakeria firkas.	1	
		No. 7 Rayavaram.	Government, inam and zamindari portions of the Rayavaram firka.	1	
	Vizagapatam.	No. 1 Srungavarapukota.	Villages lying on both sides of the Vizagapatam-Bowdara road from Lakkavarapukota to Bowdara.	1	50
		No. 2 Kottavalsa.	Villages lying on both sides of the Vizagapatam-Bowdara road from Sarapalli to Lakkavarapukota.	1	
		No. 3 Jami	All villages lying on both sides of the Vizianagram-Kottavalsa road within the jurisdiction of the Srungavarapukota Deputy Tahsildar's division.	1	
		No. 4 Adivivaram	All the villages lying on both sides of the Vizagapatam-Bowdara road excluding the Municipality from Ramasarlapantulapeta to Sarapalli.	1	
		No. 5 Kotauta.	All the villages lying on both sides of the Vizagapatam-Anakapalle road excluding the Municipality from Tagarapuvalasa to Vizianagram.	1	
	Vizianagram.	No. 1 Bimlipatam	Bimlipatam Deputy Tahsildar's division.	1	100
		No. 2 Gantyada	Villages south of Vizianagram excluding the Municipality.	1	
		No. 3 Kumili	Villages north of Vizianagram excluding the Municipality.	1	
		No. 4 Gajapathinagram	Gajapathinagram Deputy Tahsildar's division.	1	

SCHEDULE I—*contd.*

District.	Taluk Board.	Number of electoral circle.	Specification of area included in the electoral circle.	Number of members to be elected by each circle	Landed property qualification for the Taluk Board specified in column 7
1	2	3	4	5	6
					Rs.
Vizagapatam—*contd.*	Vizianagram—*contd.*	No. 5 Chipurupalli	Villages round Chipurupalli up to Pondur	1	50
		No. 6 Pondur	Villages between Pondur and Ganjam district limits,	1	
		No. 7 Palkonda	The three Government tirkas of Bariju, Kodiki and Veeraghattam excluding Ranjanam Melita villages and the Government villages bordering on Ganjam district	1	
		No. 8 Razam	Zamindari portion and Government villages excluded from Palkonda circle	1	
	Parvatipuram	No. 1 Salur	Salur Deputy Tahsildar's division ...	1	60
		" 2 Bobbili	Bobbili Deputy Tahsildar's division,	1	
		No. 3 Parvatipuram	Villages west of Palkonda-Parvatipuram road and Parvatipuram-Rayaghada road.	1	
		No. 4 Mogngl	Villages east of Palkonda-Parvatipuram road and Parvatipuram-Rayaghada road	1	

SCHEDULE II.

FORM A [Rules 3 and 9 (2)].

1. *District Board.* 2. *Taluk Board,* 3. *Circle.*

Serial number.	Voter's name	Voter's father's or husband's name.	Voter's village	Voter's age	Voter's occupation.	Qualifications for electorate.		Voter's polling station.	Remarks.
						Head or heads of qualification.	Details of qualification.		
1	2	3	4	5	6	7	8	9	10

Note.—1. If the person named in column 2 is the accredited representative of a company or other association of individuals, the name of such company or association should be noted in column 10.

2. *Columns 7.*—If the voter is qualified under more than one head, all the heads should be specified in columns 7 and 8

FORM A1 [Rule 9 (3)].

1. *District Board.* 2. *Taluk Board.* 3. *Circle.*

Serial number.	Voter's name	Voter's father's or karnavan's name.	Voter's village.	Voter's age.	Voter's occupation.	Qualifications for electorate—head or heads of qualification.	Voter's polling station.	Remarks.
1	2	3	4	5	6	7	8	9

Note.—1. If the person named in column 2 is the accredited representative of a company or other association of individuals, the name of such company or association should be noted in column 9.

2. *Column 7.*—If the voter is qualified under more than one head all the heads should be specified in column 7.

FORM B [Rules 6 and 9 (2)]

1. *District.* 2. *Revenue Division.* 3. *Revenue Taluk.*

Serial number.	Candidate's name.	Candidate's father's or karnavan's name.	Candidate's village.	Candidate's age.	Candidate's occupation.	Qualifications for candidature.		Remarks.
						Head or heads of qualification.	Details of qualification.	
1	2	3	4	5	6	7	8	9

NOTE.—If a candidate is qualified under more than one head, all the heads should be specified in columns 7 and 8.

FORM B, [Rule 9 (3)].

1. *District.* 2. *Revenue Division.* 3. *Revenue Taluk.*

Serial number	Candidate's name.	Candidate's father's or husband's name.	Candidate's village.	Candidate's age	Candidate's occupation.	Head or heads of qualification.	Remarks.
1	2	3	4	5	6	7*	8

*NOTE.—If a candidate is qualified under more than one head, all the heads should be specified in column 7.

FORM C [Rule 14].

TALUK BOARD OF———

Election for Circle No. , *to be held on* *of*

We, the undersigned, nominate the undermentioned as candidate at the ensuing election :—

Name.	Description.	Abode.	Occupation.

Date (Signed)

I hereby consent to stand as a candidate for Circle No. under the Taluk Board at the election to be held on

Date (Signed)

FORM D [Rule 19].

Name	Description.	Abode.	Circle for which nominated.

FORM E [Rule 31].

Certified that the election for Circle No. was held this day of at in my presence, and was conducted in accordance with the rules

(Signed)

Presiding Officer.

Date

Facsimile of the seal with which the cover containing the ballot-box has been sealed.

ACQUISITION OF LANDS.

No. 486.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·10 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for excavating an outlet bothi to the drinking-water tank of Gollanamuppa, hamlet of Ullamparan; and, under sections 3 and 7, the Tahsildar of Narsapur is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the Tahsildar, Narsapur, and may be inspected at any time during office hours

SCHEDULE.

Description of land, wet or dry, inam or pramboke, with survey or patnaik number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Kistna district, Narsapur taluk, Ullamparan village.		ACRE.
Jeroyati, wet, S. No. 86	Bolla Narsiah	North, Nos. 80-4 and 87; east, No. 86; south, No. 86, west, No. 83-2.	05
Do. No. 86-2.	Bolla Subbarayudu	North, Nos. 87 and 86; east, No. 91; south, No. 89-2, west, No. 86	03
Inam, wet, S. No. 34.	Penna Manikyam	North, No. 87; east, No. 83-3; south, No. 35; west, No. 35.	·02
		Total ..	·10

No. 499.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·44 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the construction of rural schools in the Mayavaram taluk; and, under sections 3 and 7, the Tahsildar of Mayavaram, is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the site is kept in the office of the said officer and will be available for inspection at any time during office hours.

SCHEDULE.

Description of land, wet or dry, inam or pramboke, with survey or patnaik number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up.
	Tanjore district, Mayavaram taluk, No. 28 Arpakai village.		ACRE.
Inam, dry, S. No. 326.	Sri Varadaraja Perumal ..	North, District Board road No. 31 in S. No. 321, east, S. Nos. 326 and 327-A belonging to Sri Varadaraja Perumal; south S. No. 328, inam belonging to Sri Varadaraja Perumal; west, S. No. 324-A belonging to Sri Varadaraja Perumal	·33
	No. 29, Karukai village.		
Ryotwari, dry, S. No. 183 G.	1 Dorasami Pillai, 2 and 3 Tirugnana Pillai, 4 Sivachidambaram Pillai, 12 Kumarasami Pillai and Vaithinga Pillai and 37 Ramalinga Pillai.	North, S. No. 182, Nathan street, east, S. No. 180 F, dry land of Kuppamakoil; south, S. No. 180 B, dry lands of Muthukumaran, west, S. No. 181, patta.	·11
		Total ..	·44

No. 500.—Under section 6 of the Land Acquisition Act, 1894, the Governor in Council hereby declares that the land mentioned in the following schedule and measuring ·03 of an acre, be the same a little more or less, is needed for a public purpose, to wit, for the diversion of Deogals Gedde to the 24th mile 5th furlong of the trunk road; and, under sections 3 and 7, the Tahsildar of Sarvasiddhi is appointed to perform the functions of a Collector under the Act and directed to take order for the acquisition of the said land.

2. A plan of the land is kept in the office of the said Tahsildar of Sarvasiddhi and may be inspected at any time during office hours

SCHEDULE.

Description of land, wet or dry, inam or paramboke, with survey or patnam number.	Name of owner or occupier.	Boundaries of the land required to be taken up.	Extent to be taken up
Vaniyambadi District, Tirupattur taluk, No 31 Terravaram village.			
Govt., jeroyti, dry.	Lalam Ramanur, Lalam Krishnappa and Lalam Yerrappa.	North, Dongala Gedda; east, Dongala Gedda and trunk road; south and west, remaining portion of S. No 57 A 1.	acres. ·03

A. BUTTERWORTH,
Ag. Secretary to Government.

Plague

NOTIFICATIONS.

Fort St. George, April 13, 1908.

No 131-*P.*—In modification of notification No. 124-P., published on pages 282–84, Part I-A of the *Fort St. George Gazette*, dated 6th April 1908, the following revised lists of plague-infected areas and of passport stations are published:—

A.—PLAGUE-INFECTED AREAS.

I.—In the Madras Presidency.

District.	Taluk.	Village or town.	District.	Taluk.	Village or town.
Bellary ..	Harpanahalli.	Sasivihalli.	Salem ..	Hosur ..	Alur.
Coimbatore.	Coimbatore	Coimbatore.			Arteri.
		Ganapati.			Mattigiri
		Kumarapalaiyam.		Krishnagiri	Krishnagiri.
		Vellakkinar.			Sulamalai.
	Kollegal ..	Channalinganelli.			
		Kollegal.			
Nilgiris, The.	Coonoor ..	Coonoor.	South Canara.	Mangalore ..	Mangalore
		Wellington Cantonment.			

II.—Outside the Madras Presidency.

Presidency or Province.	Infected localities.	Presidency or Province.	Infected localities.
	Districts and States, and Towns of 50,000 or more inhabitants.		Districts and States, and Towns of 50,000 or more inhabitants
I. Mysore ..	The whole Province.	II. Bombay —*contd.*	1. *Northern Division*—*contd.*
II. Bombay.	1. *Northern Division*—		(*c*) Towns—*contd.*
	(*a*) Districts—		Bombay City.
	Ahmedabad.		Bulsar port.
	Broach.		Mahim port
	Kaira.		Shulapur town.
	Surat.		Thanapur.
	Thana.		2. *Central Division*—
	(*b*) States and Agencies—		(*a*) Districts—
	Mahikantha.		Ahmednagar
	Palanpur.		Nasik.
	(*c*) Towns—		Poona.
	Ahmedabad.		Satara.
	Surdra port.		Sholapur.
	Bassein port.		(*b*) Town—
	Bhiwndi port		Poona City.

Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.
II. Bombay —*contd.*	3. *Southern Division*— (*a*) Districts— Belgaum. Dharwar. Kanara Kolaba Ratnagiri. (*b*) Towns— Alibag port Hubli town. Panvel port. Vengurla port. 4. *Sindh*— Towns— Karachi town and port. 5. *Political Charges*— (*a*) States and Agencies— Baroda State. Cutch State. Kathiawar Agency. Kolhapur and Southern Maharatta Country Satara Agency. Sorat ,, (*b*) Towns— Jamnagar town and port Jodia port. Mandvi port. Salaya ,,
III. Bengal.	(*a*) Districts— Bhagalpur. Darbhanga Gaya. Monghyr. Muzaffarpur Patna. Saran. Shahabad. (*b*) Towns— Calcutta City. Monghyr.
IV. The Punjab.	(*a*) Districts— Ambala. Amritsar. Delhi. Ferozepur. Gujranwala. Gurdaspur. Gurgaon. Hissar. Hoshiarpur. Jhang. Jhelum. Jullundur. Karnal Lahore Ludhiana. Lyallpur. Montgomery. Multan Muzaffargarh Rohtak. Shahpur. Sialkot District. (*b*) States— Faridkote. Jind State Kalsia ,, Malerkotla State Nabha ,, Patiala ,, (*c*) Patiala City.

Presidency or Province.	Infected localities. Districts and States, and Towns of 50,000 or more inhabitants.
V. Burma ..	(*a*) Districts— Amherst (Moulmein) Bassein. Henthawaddy Henzada. Kyaukse. Mandalay Meiktila. Myaungmya. Myingyan. Pegu Prome Sagaing. Shwebo Thayawaddy Thaton Yamethin (*b*) Towns— Mandalay. Moulmein. Rangoon (Port) Toungoo Northern Shan States
VI. The Central Provinces.	(*a*) Districts— Akola. Amraoti. Betul. Bilaspur Buldana. Nagpur. Yeotmal. (*b*) Towns— Akola Amraoti. Bhandra. Nagpur City.
VII. Hyderabad State	Gulbarga District Raichur District Usmanabad District
VIII. The Central India	Indore Residency. Indore State. Jaora ,, ajmer District. Alwar State. Bharatpur State.
IX. Rajputana.	Jaipur ,, Jaipur City. Marwar State (Jodapur).
X. The United Provinces.	(*a*) Districts— Agra. Allahabad Azamgarh Ballia Bara Banki. Basti Budaun. Cawnpur. Etah Etawah. Farrukhabad. Ghazipur. Gorakhpur. Hardoi. Jaunpur. Mainpuri Moradabad Mattra. Muzaffarnagar. Rae Bareli Saharanpur. Sultanpur. Unao (*b*) Towns— Cawnpur. Gorakhpur.
XI. Kashmir	Jammu District.

S.—PASSPORT STATIONS.

South Indian Railway.

Suganallur.	Tadiyalur.	Bargur	Mangalore
Podanur.	Periagaram.	Kandikuppam	Mettupalaiyam.
Coimbatore	Periakandhi.	Krishnagiri.	

The Nilgiri Railway.

Coonoor	Wellington.

Madras and Southern Mahratta Railway.

Gudumalli.	Kuppam.	Mulanur.	Patchur.

2 Persons arriving from the places above mentioned should be required to take out passports. Careful attention should be given to the instructions contained in G.O., No 632-P., dated 31st May 1909.

Fort St. George, April 7, 1909.

No. 122-*P.*—Whereas the Governor in Council is satisfied that there is danger of an outbreak of plague at Tiruvallur in the Tiruvallur taluk of the Chingleput district, if persons from the Mysore State and other parts declared to be infected with plague are permitted to visit that place on the occasion of the ensuing Ani New Moon and Floating festival of Sri Viraraghavaswami;

In exercise of the powers delegated to him under the Epidemic Diseases Act, 1897, the Governor in Council prohibits the attendance at the said festival from the 13th to the 19th June 1909, inclusive, of persons from the said parts and further directs that between the said dates no tickets to travel by railway shall be sold at the stations of Gudupalli, Kuppam, Mulanur and Patchur on the Madras and Southern Mahratta Railway, for the stations of Tirunanur, Sevvapet Road, Tiruvallur, Kadambattur, Manur and Tiruvalangadu on the Madras and Southern Mahratta Railway to any person intending or believed to be intending to be present at the said festival.

All persons proceeding to the said festival in contravention of this notification will be turned back.

Fort St. George, April 5, 1909.

No. 123-P.—Statement showing Plague Seizures and Deaths in each district of the Madras Presidency from August 1898 to 3rd April 1909

Districts.	First period (August 1898 to June 1900).		Second period (July 1900 to June 1901).		Third period (July 1901 to June 1902).		Fourth period (July 1902 to June 1903).		Fifth period (July 1903 to June 1904).		Sixth period (July 1904 to June 1905).		Seventh period (July 1905 to June 1906).		Eighth period (July 1906 to June 1907).		Ninth period (July 1907 to June 1908).		Tenth period (July 1908 to June 1909).		Eleventh period (1st July, 1909 to 3rd April 1909).		Grand Total.	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Anantapur	730	504	3	3	3	3	83	60	146	105	1,852	1,560	1,791	1,344	7	6	18	7	251	179	34	21	4,917	3,450
Bellary	85	272	115	85	4	4	5,889	5,536	6,955	6,884	8,969	7,924	10,371	9,988	3,980	3,130	308	237	2,780	2,701	312	199	39,536	29,974
Chingleput	6	5	4	4	3	3	7	6	15	9	15	11	8	6	5	3	7	3	15	12	2	1	188	56
Coimbatore	4	1	66	39	—	—	385	208	736	709	4,247	3,176	1,055	1,111	317	255	8	8	260	145	1,000	1,190	10,247	7,912
Cuddapah	3	3	—	—	—	—	8	2	5	5	201	201	97	79	3	3	—	—	1	1	1	1	324	295
Ganjam	1	—	1	1	—	—	—	—	1	1	—	—	11	6	30	4	3	3	3	1	6	3	57	17
Godávari	—	—	—	—	—	—	—	—	—	—	—	—	6	—	4	1	3	3	7	1	1	—	21	4
Guntur	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	1	—	—	—	1	—
Kistna	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Kurnool	172	146	—	—	—	—	18	4	110	422	771	615	243	173	3	1	—	—	—	—	—	—	1,334	967
Madras City	19	17	6	—	—	—	12	7	7	4	14	8	12	10	32	18	76	42	5	2	4	2	179	114
Madura	1	—	—	—	—	—	—	—	—	—	—	—	6	6	27	25	3	3	—	—	—	—	37	34
Malabar	2	2	—	—	—	—	4	2	1	1	5	3	7	3	11	9	42	41	60	58	230	221	362	337
Nellore	1	1	—	—	—	—	3	1	3	3	5	5	—	—	5	—	—	—	—	—	1	1	11	6
Nilgiris, The	1	1	—	—	—	—	1	1	60	52	300	215	118	58	300	256	32	18	149	81	1,316	136	2,326	1,240
North Arcot	178	611	18	11	48	36	1,018	1,140	1,148	905	1,464	1,120	178	650	63	41	15	6	68	31	13	11	3,220	1,964
Salem	201	406	104	67	1,403	1,112	1,908	1,491	6,709	4,307	1,288	912	1,084	1,402	140	84	307	201	1,288	925	280	273	16,117	12,069
South Arcot	—	—	3	3	5	3	1	—	3	2	3	3	9	2	54	49	—	—	4	3	1	1	87	66
Tanjore	1	1	1	1	3	1	49	45	1,139	964	488	423	719	643	305	279	159	115	124	104	541	186	3,931	2,802
Tinnevelly	—	—	—	—	—	—	—	—	1	1	9	9	5	3	7	3	4	3	3	3	5	—	19	19
Trichinopoly	7	4	1	1	2	1	—	—	1	—	4	3	1	—	—	—	—	—	—	—	—	—	15	9
Trivandrum	—	—	—	—	1	1	—	—	—	—	—	—	3	—	1	1	—	—	—	—	—	—	5	2
Cochin State	—	—	—	—	—	—	—	—	—	—	—	—	14	3	5	1	—	—	—	—	—	—	19	4
Feudar State	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3	3	—	—	3	3
Total	3,700	2,963	1,713	884	7,679	1,172	9,856	8,100	17,914	14,995	19,901	15,319	16,901	14,091	5,795	5,005	951	670	6,372	4,449	3,176	2,167	85,843	67,244

Statement showing Plague Seizures and Deaths in each infected place in the Madras Presidency for three weeks ending 3rd April 1909

District and place.	Reported during the week ending 20th March 1909.						Reported during the week ending 27th March 1909.						Reported during the week ending 3rd April 1909.					
	Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.		Imported.		Indigenous.		Total.	
	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.	Seizures.	Deaths.
Bellary district	-	-	1	-	1	-	-	-	-	-	-	-	-	-	6	1	6	1
Chingleput district	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Coimbatore district—																		
Coimbatore	-	-	8	6	8	6	-	-	8	4	8	4	-	-	3	3	3	3
Other places	9	7	2	4	11	8	3	4	13	10	17	14	1	1	5	5	6	6
Ganjam district	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Godavari district	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Madras City	-	1	-	-	-	1	1	1	-	-	1	1	-	-	-	-	-	-
Malabar district—																		
Calicut	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nadias, The—																		
Ootacamund	1	1	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-
Other places	-	-	1	1	1	1	-	-	-	-	-	-	-	-	1	1	1	1
North Arcot district	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Salem district	6	6	4	3	10	9	-	-	3	3	3	3	-	-	2	2	2	2
South Canara district—																		
Mangalore	-	-	6	4	6	4	-	-	4	5	4	5	-	-	1	1	1	1
Other places	1	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Tanjore district	1	1	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-
Total	17	9	22	18	39	27	3	5	28	22	31	27	1	1	25	17	26	18

A. BOTTERWORTH,
Ag. Secretary to Government.

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Part I-B.—Educational Department.

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MISCELLANEOUS NOTIFICATIONS.

APPOINTMENTS.

The following Sub-Assistant Inspectors of Schools are confirmed in the ranges in which they are respectively officiating with effect from 23rd February 1909:—

(1) M.R.Ry. V. S. Narayana Rau, Sub-Assistant Inspector of Schools, Chittoor Range, acting in the Satyamangalam range.

(2) M.R.Ry. A. Viswanadha Aiyar, Sub-Assistant Inspector of Schools, Saidapet Range, acting in the Chittoor range.

(3) M.R Ry. S G. Daniel, B.A., Sub-Assistant Inspector of Schools, Sivaganga Range, acting in the Saidapet range.

M.R.Ry. C. Gopala Aiyar, sixth clerk, Office of the Director of Public Instruction, and acting Sub-Assistant Inspector of Schools, Sivaganga Range, is also confirmed in the latter range in the Probationary class with effect from the above date.

The Director of Public Instruction is pleased to make the following appointments:—

(1) M.R.Ry. T. K. Venkata Rau, Sub-Assistant Inspector of Schools, the Nilgiris, to act as Assistant Inspector of Schools, Coimbatore district, in the Subordinate Educational Service, *vice* M.R.Ry. V. R. Venkatamma Aiyar Avargal, B.A., L.T., on other duty or until further orders—to join immediately on relief.

(2) M.R Ry. K Gopalan Nayar, B.A., L.T., Sub-Assistant Inspector of Schools, Coimbatore Range, to act as Sub-Assistant Inspector of Schools, Nilgiris Range, in the second class, *vice* No. (1)—to join expeditiously after handing over charge to the Supervisor at the Head-quarters

(3) M R Ry. P. Subrahmanya Aiyar, B.A., L.T., Headmaster, Government Training School, Trichinopoly, and sub *pro tem.* Headmaster, Government Training School, Coimbatore (now at Salem), to act as Sub-Assistant Inspector of Schools, Coimbatore Range, in the probationary class, *vice* No. (2)—to join immediately after handing over charge to the First Assistant.

Office of the Director of Public Instruction,
Madras, 8th April 1909.

A. G BOURNE,
Director of Public Instruction.

B-1

GOVERNMENT EXAMINATIONS

COMPETITIVE EXAMINATION FOR ADMISSION TO THE MADRAS BURMA MEDICAL SUBORDINATE DEPARTMENT, 1909

Notice is hereby given that twelve candidates will be entertained for the Hospital Assistant Department in connection with the Burma Hospital Assistant Service.

2. Candidates must not be below sixteen nor above twenty-one years of age on date of admission into the Medical School, i.e., on the 1st of July next, and they must produce testimonials as to character, and certificates of age, vaccination, personal marks and physical fitness for Government service signed by a Commissioned Medical Officer of the British or of the Indian establishment.

(i) Candidates of all nationalities are eligible for this department provided they have passed the compulsory portion of the Upper Secondary Examination, or the Matriculation Examination of the Madras University.

(ii) Candidates who furnish satisfactory proof of having completed the scholastic training in part shall have a preference above others and shall be admitted to the examination, if they have passed the compulsory portion of the Upper Secondary Examination, or the Matriculation Examination of the Madras University.

(iii) In the event of an sufficient number of applications from Matriculates or Upper Secondary candidates not being received, the applications of those who produce evidence of having studied in the sixth form will be admitted. Pending a final decision in the matter, such candidates are advised to register their names in this office before the 15TH APRIL NEXT in view to intimation being sent to them; if necessary, to submit their formal applications to this office, together with a treasury receipt for Rs. 5.

3. Should the number of applications exceed twelve, the candidates will be subjected to a competitive examination in the English language and in translation.

4. Assuming that the number of candidates will exceed twelve, applications in the annexed tabular form for admission to this examination, with the certificates prescribed in paragraph 2, must be sent to the undersigned on or before the 15th April 1909.

5. Each application must be superscribed "Application for admission to the Examination for Burma Hospital Assistant Service," and be accompanied with a receipt showing that the Examination fee of Rs. 5 has been paid into a Government treasury. This fee will not be refunded, nor will it be reserved for another examination.

6. The examination, which will be conducted by means of printed papers, will be held on Saturday, the 15TH MAY NEXT at any Civil or Military station in the Madras Presidency or in Burma where there may be a medical officer to superintend the candidates.

7. Successful candidates will be designated "Madras-Burma Hospital Assistant Pupils." They will be required to enter the Medical School, Royapuram, the Medical School, Vizagapatam, or the Medical School, Tanjore, on the 1ST JULY NEXT.

8. The course of instruction at the Medical School will extend to four years. During the term of pupilage, the stipends will be Rs. 9, Rs. 12, Rs. 15 and Rs. 18 for the first, second, third and fourth year respectively. Books will be supplied free of cost. On completion of the fourth year of study, if found on examination qualified for advancement, the pupils will be promoted to the Hospital Assistant grade in Burma. They will be required to produce certificates of physical fitness after qualifying and before proceeding to Burma for service.

9. The following is the scale of pay for which Hospital Assistants will become eligible :—

Grade.	Pay per mensem	Burma allowance.	Minimum.	Maximum.
	Rs.	Rs. A. P.	Rs.	Rs.
Fourth grade Hospital Assistant	25	12 0 0 rising to 20 .	37 0 0	60
Third grade do.	35	17 8 0 do. 40 ..	52 8 0	75
Second grade do.	55	22 8 0 do. 40 ..	77 8 0	95
First grade do	60	27 4 0 do. 45 ..	87 4 0	105
Senior do	75	36 0 0 do. 15 ..	111 0 0	115

Hospital Assistants on joining have to undergo a probationary term of six months before the grant for approved service can be made and this grant may, at any time, be curtailed or altogether withheld for misconduct or inefficiency. A Hospital Assistant, on promotion, will continue to draw the maximum allowance of a lower grade pending completion of six months' approved service in the grade to which he has been promoted. On completion of that term, sanction to the grant of the maximum allowance of the higher grade will be obtained on the recommendation of the officer under whom the Hospital Assistant may be serving through the Inspector-General of Civil Hospitals, Burma.

10. Extra allowances varying from Rs. 10 to Rs. 20 are granted for extra charges, such as jails, Military police hospitals, lock-up, for independent or other charges at more than ordinary importance and on account of local circumstances such as reputed unhealthiness or dearness of provisions.

11. Promotion to the third and second grades is regulated by quinquennial examinations. Promotion to the first and senior grades is made by selection. Hospital Assistants who are not natives of Burma qualifying in Burmese by the lower standard receive a reward of Rs. 200.

12. Leave and pension are granted in accordance with the Civil Service Regulations.

13. The following special privileges in respect of leave and travelling allowance have been sanctioned:—

(1) Non-Burman scholarship holders are appointed to the Hospital Assistants and are allowed as an exception to the rule in article 52, Civil Service Regulations, to draw the pay of the lowest grade from the date they pass their final qualifying examinations.

(2) Leave for a period not exceeding a month and a half on the full pay of the lowest grade is granted to such Hospital Assistants with effect from the date of passing their final examination, they being required to join their appointments in Burma within this period.

(3) Such Hospital Assistants are allowed travelling allowances for themselves and their families (as defined in article 25 of the Civil Service Regulations) from the place at which the final examination is passed to the place to which they may be appointed, such travelling allowances being regulated by and subject to the conditions of article 1098 of the Civil Service Regulations. Free passages will not be granted to Hospital Assistants on resignation or on otherwise quitting the service. When granted leave on medical certificate by itself and not in combination with privilege leave, free passages to themselves and their families to their homes will be given.

14. Before a candidate is accepted he, if of age, or his parents and guardians if he is a minor, will be bound by articles of agreement to serve the Government of Burma for a period of five years from the date of receiving certificate of qualification from the Medical School.

15. In the event of a selected candidate failing to comply with the terms of the bond required to be executed on his behalf by the parent, guardian or friend of the candidate on his selection, his diploma is liable to be withheld in addition to the enforcement of the conditions laid down in the bond.

Form of application for admission to the Examination for "Madras-Burma Medical Pupils" to be held on the 15th May 1909.

1. Candidate's name and his house or village name in full in English.
2. Father's name and his house or village name in full in English.
3. Father's rank and occupation.
4. Caste and religion of candidate.
5. Present age of candidate with date of birth.
   Age years and months.
   Date of birth 18
6. (a) Name of school at which educated, or, if privately educated, name of tutor.
   (b) Examination passed and date and page of the *Fort St. George Gazette* announcing the candidate's success
   (a)
   (b)
7. Present address in full.
8. Place at which candidate desires to be examined.
9. What vernacular language does candidate wish to be examined in?
10. Has the candidate forwarded herewith the certificates* required in paragraph 2 of the notice?

* The following papers should be attached to the application:—
   (1) A treasury receipt for Rs. 5,
   (2) A certificate of character,
   (3) A certificate of physical fitness, age, vaccination and personal marks signed by a Commissioned Medical officer and
   (4) A certificate of having passed the compulsory portion of the Upper Secondary Examination or the Matriculation Examination.

Station and date of application. *Signature of candidate.*

N.B.—If the application be not properly filled up in every respect, it will be returned to the applicant, and his name will not be registered for examination, nor will the fee paid by him be refunded or reserved for another examination.

(By order.)

Office of the Commr. for Govt. Examinations, Madras, 5th April 1909. G. MADDOX, *Secretary.*

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1909

Candidates for the ensuing Government Technical Examinations are informed that they must bring their drawing instruments with them for those subjects which require plans to be copied, or scales and diagrams to be drawn. The drawing paper required will be supplied to them at the examination.

Candidates in *Surveying and Levelling (Advanced grade only)* will be allowed to bring with them their mathematical tables for use in the examination.

Candidates in Carpentry, Fitter's Work and any other subject, the practical examination in which requires the use of tools, etc., must bring their own tools, etc., with them.

Candidates in Book-keeping, Commercial Geography, Shorthand and Typewriting will be expected to bring with them, for use in the examination hall, their own rulers, erasers, knives, pencils and pens.

Candidates for examination in the subjects under "Commerce" will be allowed also to bring with them ink of two or more colours (other than black ink) for map-drawing, drawing lines in Book-keeping, etc.

Candidates in Shorthand will be allowed to transcribe their Shorthand notes with a typewriter. They will not be supplied with any "thick" paper for the purpose, but will be allowed to bring with them their own "thick" paper, if they wish to use such paper. If the machine used by a candidate, however, goes out of order, an extra time will be given to him to compensate for loss of time while the machine is out of order and being put right.

Candidates in Typewriting will have to bring their own typewriters also and the necessary carbon paper with them and must specify clearly on their answer papers the particular kind of machine used by them as, otherwise, their answer-papers will not be valued.

TABLE SHOWING THE ORDER OF TIME AND SUBJECTS ACCORDING TO WHICH THE WRITTEN EXAMINATION WILL BE CONDUCTED.

N.B.—The examination will begin each day, in the forenoon at 10 A.M., and in the afternoon at 2 P.M., except in the case of Typewriting for which the arrangement is different as shown in the time-table. The examination in this subject will commence at 7 o'clock in the morning, if the candidates have to be examined in batches.

[The figures under the letters E, I, S and A in the third column show the duration of the question-papers for the respective grades.]

Days.	Time	Subjects.
1909.		
Monday, 19th April	Forenoon	Surveying and Levelling (E. 1 3).
	11–15 A.M. (a)	Typewriting (E.) 1+½
	Afternoon	Surveying and Levelling (A.) 3
Tuesday, 20th April	Forenoon	Applied Mechanics (E.) 2
	10–12 P.M. (a)	Typewriting (I.). 1+½
	10 A.M.† (a)	Typewriting (A.). 1+2
	Afternoon	Applied Mechanics (E.) 2
Wednesday, 21st April.	Forenoon	Agriculture (E.); Building Materials and Construction (E. I. A.*), Machine Construction (E. I.); Hygiene (E.), Book-keeping (E.A.) 1½+1½+1½ 2 2 2
	Afternoon	Agriculture (E.), Building Materials and Construction (I.A.†); Machine Construction (E. I.); Book-keeping (E.I.A.); Materia Medica (I.) 1 2 2 2 3
Thursday, 22nd April	Forenoon	Practical Plane and Solid Geometry (E.I.A.); Building Materials and Construction (A.‡); Steam and the Steam-engine (E.I.A.*); General Biology (I.S.), Theory and Practice of Commerce (E.I.A.). 3 2 2 4 3 3 4 3 3 3
	Afternoon	Practical Plane and Solid Geometry (A.‡); Botany (E.I.S.); Horticulture (I.); Tobacco (I.); Building Drawing and Estimating (E.I.*A.*); Steam and the Steam engine (E.I.A.†); Theory and Practice of Commerce (I.A.); Animal Physiology (E.). 3 3 3

SHORTHAND EXAMINATIONS.

Hour.	Grade.	Paper.	Subject.
	Monday, 26th April 1909.		
10–20 A.M. to 10–30 A.M.	Intermediate	First paper	Dictation.
10–30 A.M. to 12–10 P.M.	Do	Do	Transcription of the same.
10–40 A.M. to 11 A.M.	Advanced	First paper	Dictation.
11 A.M. to 1–30 P.M.	Do.	Do	Transcription of the same.
2 P.M. to 2 P.M.	Intermediate	Second paper	Transcription of the same.
2–30 P.M. to 2–45 P.M.	Elementary	First paper	Dictation and Elaboration of notes
2–15 P.M. to 4 P.M.	Do.	Do.	Dictation.
2–5 P.M. to 5–5 P.M.	Do	Second paper	Transcription of the same
4–5 P.M. to 5–5 P.M.	Intermediate	Third paper	Paper on principles.
	Tuesday, 27th April 1909.		
10–45 A.M. to 1–45 P.M.	Advanced	Second paper	Dictation and Elaboration of notes.
2–40 P.M. to 3 P.M.	Do.	Third paper	Dictation.
3 P.M. to 5 P.M.	Do.	Do.	Condensation of the same.

Attention is drawn to the following rules:—

1. No candidate will be allowed to enter the examination room unless he wears a clean and decent dress, and in all cases where good manners require it, a suitable covering for the head, nor will he be allowed to keep his shoes on unless they are shoes of English pattern, and socks and trousers are worn also.

No candidate suffering from any contagious disease will be admitted to the examination room.

2. No candidate will be allowed to quit the examination room on any day until the expiration of half an hour from the time fixed for the commencement of the examination, and candidates arriving after the expiration of that half hour will not be admitted.

3. No candidate will be allowed to re-enter the examination room during the hours of examination after once quitting it, nor to leave the room without finally giving up his answer-papers.

4. Any candidate detected in speaking to, or in any way communicating with, any other candidate will be at once removed from the room and the circumstance reported to the Commissioner.

5. Any candidate suspected of having had recourse to malpractice of any kind is liable to have his examination invalidated and also to be debarred from appearing again for any of the examinations under the control of the Commissioner for such term of years as the Commissioner may think fit; or, *if the Commissioner is not satisfied for any reason whatever as to the trustworthiness of his results*, he may be required to undergo a re-examination at some future date to be fixed by the Commissioner in any one or more of the subjects of the examination for which he appeared, his success or failure being determined on the results of such re-examination.

6. *No candidate will, on any account, be allowed to take into the examination room, ink, slates, books, ruled sheets, manuscripts or papers of any kind.* Any one detected in the violation of this rule or having recourse to any unfair practices, will be removed from the room and the occurrence reported to the Commissioner. The use of mathematical instruments for drawing figures or ruling lines will, however, be allowed.

7. Candidates whose names are not in the printed list furnished to the Superintendents must submit a written declaration through the Superintendents, giving full particulars in regard to themselves including their address and furnish such evidence as may be possible of their having applied for admission to the examination at the proper time and paid the prescribed fee. The answer-papers of such candidates will not be valued unless it is clear that the omission of their names is due to no fault of theirs.

8. Candidates choosing to change their place of examination without previous permission, or appearing at any centre other than the one at which they had to have appeared according to the notice published in the Gazette, must not expect to have their papers valued or their results published. In all cases where permission has been granted, the memorandum or letter permitting the change should be produced for the satisfaction of the Superintendents.

9. A candidate having completed his paper will rise from his seat and remain standing until the Superintendent takes his answer-papers. Any candidate wishing to ask any question of the Superintendent will pursue the same course, but will on no account leave his place.

10. Any answer-papers, or any work in Carpentry, Fitter's Work, etc., sent up without the candidate's name and number affixed will not be valued. The answer-papers and drawings should be stitched or pinned together at the upper left-hand corner, and the whole folded *in two*, lengthwise (not crosswise into four). The place of examination and the name and number should be written out clearly by the candidate on the top right-hand side of the first page of the answer paper, as well as on the top of the paper after it is folded.

11. Candidates will not be allowed to take any papers, except their question-papers, out of the examination room.

12. Candidates are forbidden to tear up papers or to throw ink or papers on the floor. All "spoilt copies, etc.," should be left on the desk where the candidate has been writing.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 26th March 1909.

G. MADDOX,
Secretary.

GOVERNMENT TECHNICAL EXAMINATIONS—APRIL 1909.

Oral and Practical Examinations.

It is hereby notified that the arrangements made for the conduct of the Oral and Practical Examinations for the several subjects under the different groups will be published in the *Fort St.*

George Gazette, from time to time, the subjects, centres, etc., to which the arrangements relate being specified. In all cases for which no arrangements are notified in the Gazette the necessary information can be obtained from the Chief Superintendents of the Written Examination concerned.

2. Candidates who may not be able to attend the Oral and Practical Examinations should intimate the fact, sufficiently early, to the examiner whose name is entered first against the subjects brought up by them, so that arrangements may not be made for their examination. The particular subjects and grades for which the candidates concerned are unable to attend should be clearly specified in the letter to the examiner.

3. Candidates for Carpentry, Fitter's work and any other subject, the practical examination in which requires the use of tools, etc., should bring their own tools, etc., with them.

4. The following arrangements have been made for the conduct of the Oral and Practical Examinations in the subjects mentioned below:—

[*N.B.*—The blanks will be filled up in a later issue.]

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING

(1) For Bellary and Madras Candidates.

At Madras.

1909						
Tuesday, 6th April.	Mensuration	Elementary..	6-45 a.m.	20	College of Engineering, Chepauk, Madras.	Mr. H. S. Pairs (a) and Mr. W. H. James
	Do.	Intermediate.	6-45 a.m.	3	Do.	Mr. W. H. James (b) and Mr. H. S. Pairs.
Wednesday, 7th April.	Applied Mechanics	Elementary..	6-45 a.m.	*19	Do.	Mr. H. S. Pairs (a) and Mr. W. H. James.
	Do.	Intermediate.	6-45 a.m.	1	Do.	Mr. W. H. James (b) and Mr. H. S. Pairs.
Thursday, 8th April.	Bridgework	Elementary..	6-45 a.m.	14	Do.	Mr. R. A. Ryves (c) and Mr. W. H. James.
	Hydraulics and Irrigation works.	Do.	6-45 a.m.	7	Do.	Do.
	Do.	Intermediate.	6-45 a.m.	3	Do.	Mr. W. H. James (b) and Mr. R. A. Ryves.
Friday, 9th April.	Building Materials and Construction.	Elementary..	6-45 a.m.	12	Do.	Mr. R. A. Ryves (c) and Mr. A. E. Strange.
	Do.	Intermediate.	6-45 a.m.	15	Do.	Mr. A. E. Strange (d) and Mr. R. A. Ryves.
Saturday, 10th April.	Surveying and Levelling.	Elementary..	6-45 a.m.	16	Do.	Mr. R. A. Ryves (c) and Mr. W. H. James.
	Do.	Intermediate.	6-45 a.m.	25	Do.	Mr. W. H. James (b) and Mr. R. A. Ryves.
	Do.	Advanced ..	6-45 a.m.	1	Do.	Mr. R. A. Ryves (c) and Mr. W. H. James.
Monday, 12th April.	Steam and the Steam Engine.	Elementary..	6-45 a.m.	15	Do.	Mr. A. E. Strange (d) and Mr. W. H. James.
	Do.	Intermediate.	6-45 a.m.	3	Do.	Mr. W. H. James (b) and Mr. A. E. Strange.
Wednesday, 14th April.	Machine Construction.	Elementary..	6-45 a.m.	22	Do.	Mr. A. E. Strange (d) and Mr. W. H. James.
	Do.	Intermediate.	6-45 a.m.	10	Do.	Mr. W. H. James (b) and Mr. A. E. Strange.
Saturday, 17th April.	Earthwork and Road Making.	Elementary..	6-45 a.m.	14	Do.	Mr. A. E. Strange (d) and Mr. R. A. Ryves.
	Do.	Intermediate.	6-45 a.m.	3	Do.	Mr. R. A. Ryves (c) and Mr. A. E. Strange.
.. ..	Carpentry	Elementary..	..	8	....	....
....	Fitter's work ..	Do.	..	22	..	....
....	Do. ..	Intermediate	..	7	....	....

(a) "Wellesley Bagh", Kilpauk, Madras.
(b) College of Engineering, Chepauk, Madras.
(c) "Sreevenga Villa", San Thome, Madras.
(d) "Abbotsbury", Taylorspet, Madras.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined	Place of examination	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING—*contd.*

(2) FOR NAZARETH CANDIDATES.

At Nazareth.

1909						
..	Carpentry	Elementary ..	7 A.M. ..	3	Art Industrial School, Nazareth.	The Rev. G. W. Watson (*a*).
	Do. ..	Intermediate	7 A.M. ..	1	Do	Do.
	Fitter's Work ..	Elementary ..	7 A.M. ..	3	Do	Do.

(3) FOR BANGALORE CANDIDATES.

At Bangalore.

Monday, 3rd May and Tuesday, 4th May.	Building Materials and Construction.	Elementary ..	7-30 A.M.	25	The Fatenton	Mr. J. H. Stephen (*b*)
	Do	Intermediate.	7-30 A.M.	31	Do	Do
Wednesday, 5th May.	Hydraulics and Irrigation Works	Elementary ..	7-30 A.M.	17	Do	Do.
Thursday, 6th May and Friday, 7th May.	Earth-work and Road-making.	Do. ..	7-30 A.M.	40	Do	Do.
	Do ..	Intermediate.	7-30 A.M.	6	Do	Do.
Saturday, 8th May.	Bridge-work ..	Elementary ..	7-30 A.M.	10	Do	Do
Monday, 10th May and Tuesday, 11th May.	Surveying and Level ling	Do. ..	7-30 A.M.	6	Do	Do
	Do. ..	Intermediate.	7-30 A.M.	54	Do.	Do
Wednesday, 12th May.	Applied Mechanics .	Elementary ..	7-30 A.M.	8	Municipal Engineer's Office, Mayo Hall, Bangalore	Do.
Thursday, 13th May.	Mensuration ..	Do ..	7-30 A.M.	41	B.B.A.N.M.'s Technical School, Bangalore.	Do
	Do.	Intermediate.	7-30 A.M.	7	Do.	Do

(4) FOR KURNOOL, MASULIPATAM AND BEZWADA CANDIDATES.

At Bezwada.

Monday, 3rd May	Hydraulics and Irrigation Works.	Elementary ..	7 A.M.	6	Museum, Bezwada.	M.R.Ry. V. Ramamurti Rao Pantulu Garu (*c*).
	Bridge-work ..	Do. ..	8 A.M. ..	3	Do.	Do.
	Earth-work and Road-making.	Do ..	8 A.M. ..	4	Do.	Do.
Tuesday, 4th May.	Surveying and Levelling	Do	7 A.M. ..	5	Do.	Do.
	Do.	Intermediate	7 A.M. ..	8	Do	Do.
	Applied Mechanics ..	Elementary ..	7 A.M. ..	1	Do	Do.
Wednesday, 5th May.	Mensuration ..	Do. ..	7 & 8 A.M. ..	17	Do	Do
	Do. ..	Intermediate.	7 A.M. ..	3	Do.	Do.

(5) FOR AMALAPURAM AND RAJAHMUNDRY CANDIDATES.

At Rajahmundry.

Monday, 3rd May and Tuesday, 4th May.	Surveying and Levelling	Elementary ..	6 A.M. ..	6	Government College (Training Section), Rajahmundry	M.R.Ry. P. Rangayakulu Naynlu Garu (*d*)
	Do	Intermediate.	6 A.M. ..	27	Do	Do
Wednesday, 5th May.	Earth-work and Road-making.	Elementary ..	6 A.M. ..	18	Do.	Do
	Bridge-work ..	Do. ..	6 A.M. ..	3	Do.	Do.
Thursday, 6th May.	Building Materials and Construction.	Do. ..	6 A.M. ..	2	Do.	Do.
	Hydraulics and Irrigation Works.	Do. ..	6 A.M. ..	4	Do.	Do.
Friday, 7th May...	Mensuration ..	Do ..	6 A.M. ..	17	Do.	Do
....	Carpentry ..	Do. ..	6 A.M. ..	1	Government College (Tailoring Section), Rajahmundry.	Do.

(*a*) Superintending Missionary, S.P.G., Nazareth, Tinnevelly district.
(*b*) Executive Engineer, C. & M. station Municipality, Bangalore.
(*c*) Local Fund Assistant Engineer, Narasapatpet, Guntur district.
(*d*) Sub-Engineer, Tanuku, Kistna district.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

I.—CIVIL ENGINEERING AND MECHANICAL ENGINEERING—*cont.*

(6) FOR TANJORE AND KUMBAKONAM CANDIDATES

At Kumbakonam.

1909.						
Monday, 3rd May	Building Materials and Construction	Elementary ..	7 A.M. ..	2	Residence of the Principal, Government College, Kumbakonam.	Mr. E. F. Money (a).
	Hydraulics and Irrigation Works.	Do. ..	7 A.M. ..	1	Do.	Do.
Tuesday, 4th May	Bridge work ..	Do. ..	7 A.M. ..	1	Do.	Do.
	Earth-work and Road-making.	Do. ..	7 A.M. ..	6	Do.	Do.
Wednesday, 5th May	Surveying and Levelling.	Do. ..	7 A.M. ..	3	Do.	Do.
Thursday, 6th May	Do ..	Intermediate.	7 A.M. ..	7	Do.	Do.
Friday, 7th May.	Mensuration ..	Elementary.	7 A.M. ..	19	Do.	Do.
	Applied Mechanics	Intermediate.	7 A.M. ..	1	Do.	Do.

(7) FOR LOVEDALE, SALEM, COIMBATORE AND CALICUT CANDIDATES,

At Calicut.

Monday, 3rd May.	Building Materials and Construction.	Elementary ..	7-30 A.M.	3	Office of the District Board Engineer, Calicut.	M.R.Ry. C. S. Ramabhadrarhari Avergal (b).
	Hydraulics and Irrigation Works	Do. ..	2 P.M. ..	1	Do.	Do.
Tuesday, 4th May.	Surveying and Levelling	Intermediate.	7-30 A.M.	3	Do.	Do.
Wednesday, 5th May	Earth-work and Road-making.	Elementary ..	7-30 A.M.	2	Do.	Do
	Mensuration	Do ..	1 P.M. ..	3	Do.	Do.
	Do ..	Intermediate.	1 P.M. ..	1	Do.	Do.

(8) FOR MYSORE CANDIDATES,

At Mysore.

Tuesday, 4th May.	Earth-work and Road-making.	Elementary ..	7-30 A.M.	11	Government Normal School, Mysore.	M.R.Ry T. G. Lakshmana Rau Avergal (c).
Wednesday, 5th May	Surveying and Levelling	Intermediate.	7-30 A.M.	12	Do.	Do.
Thursday, 6th May.	Do.	Advanced ..	7-30 A.M.	7	Do.	Do.
Friday, 7th May ..	Mensuration ..	Elementary ..	7-30 A.M.	18	Do.	Do.
Saturday, 8th May.	Earth-work and Road-making.	Intermediate.	7-30 A.M.	6	Do.	Do.
	Fitter's Work ..	Elementary ..	10 A.M. ..	2	Do.	Do.
Monday, 10th May.	Building Materials and Construction.	Do. ..	7-30 A.M.	14	Do.	M.R.Ry S. F. Raghavalu Naydu Garu (d).
	Do.	Intermediate.	3 P.M. ..	6	Do	Do.
Tuesday, 11th May.	Hydraulics and Irrigation Works	Elementary ..	7-30 A.M.	16	Do.	Do.
	Do.	Intermediate.	3 P.M. ..	8	Do	Do
Wednesday, 12th May.	Bridge-work ..	Elementary ..	7-30 A.M.	9	Do.	Do
Thursday, 13th May.	Applied Mechanics ..	Do. ..	7-30 A.M.	6	Do.	Do.

(9) Candidates belonging to Trichinopoly, Trivandrum, Madura and Tinnevelly will be examined at *their respective Centres*; and those belonging to Chingola and Vizagapatam at *Vizagapatam*.

II.—BIOLOGY AND ECONOMIC ENTOMOLOGY.

ANIMAL PHYSIOLOGY AND ECONOMIC ENTOMOLOGY.

FOR TIRUPATI, BANGALORE AND MADRAS CANDIDATES,

At Madras.

Monday, 3rd May.	Animal Physiology ..	Elementary ..	4 P.M. ..	9	Christian College, Madras.	Dr. J. E. Henderson (e) and M.R.Ry. M. C. Kesava Avergal Dr. J. E. Henderson (e).
	Economic Entomology.	Intermediate.	5 P.M. ..	8	Do.	

(a) Executive Engineer, Public Works Department, Tanjore.
(b) District Board Assistant Engineer, Pollachy.
(c) Assistant Engineer, Revenue Commissioner's Office, Bangalore.
(d) Retired Executive Engineer of Mysore, No. 81, Vydianada Mudali Street, Georgetown, Madras.
(e) The Museum, Madras.

Days with dates.	Subjects.	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

II.—BIOLOGY AND ECONOMIC ENTOMOLOGY—*cont.*

ANIMAL PHYSIOLOGY AND BOTANY.

FOR KUMBAKONAM, TANJORE, MADURA AND TRICHINOPOLY CANDIDATES.

At Trichinopoly

1909. Friday, 30th April.	Botany	Elementary ..	9 A.M. ..	1	St. Joseph's College, Trichinopoly.	The Rev J. Cadain (a).
Wednesday, 5th May	Do, ... Animal Physiology ..	Intermediate. Elementary .	9 A.M. .. 2 P.M. ..	3 1	Do. S.P.G. College (Library Room), Trichinopoly	Do M.R.Ry. A. S. Pasupathi Aiyar Avargal (b).

ANIMAL PHYSIOLOGY.

FOR VIZAGAPATAM, ANAKAPURAM, MASULIPATAM, BEZWADA AND RAJAHMUNDRY CANDIDATES.

At Rajahmundry

Monday, 3rd May, Tuesday, 4th May, and Wednesday, 5th May.	Animal Physiology ..	Elementary ..	10 A.M...	46	Government College, Rajahmundry.	M.R.Ry. L. A. Ganapati Aiyar Avargal (c).

BOTANY.

(1) FOR VIZAGAPATAM, MASULIPATAM AND RAJAHMUNDRY CANDIDATES.

At Rajahmundry.

Wednesday, 28th April, and Thursday, 29th April.	Botany	Elementary..	10 A.M ..	58	Government College (Training Section), Rajahmundry.	M.R.Ry. M. R. Ramaswami Sivan Avargal (d).
Tuesday, 27th April.	Do	Intermediate	2 P.M ..	5	Do.	Do.

(2) FOR ANAKAPURAM CANDIDATES.

At Anakapuram

Saturday, 24th April.	Botany	Elementary..	1 P.M. ..	22	Board High School, Anakapuram.	M.R.Ry. b. Raghava Aiyangar Avargal (c)

III.—PHYSICAL SCIENCE.

FOR KUMBAKONAM, TANJORE, MADURA AND TRICHINOPOLY CANDIDATES.

At Trichinopoly,

Monday, 3rd May.	Electricity and Magnetism.	Elementary..	10 A.M ..	11	S.P.G College (Science Laboratory), Trichinopoly.	Mr J. M Harris (b).
Tuesday, 4th May.	Physiography ..	Intermediate.	10 A.M ..	6	Do	Do.
Wednesday, 5th May.	Inorganic Chemistry.	Elementary.	10 A.M ..	3	Do.	M.R.Ry S. S. Visva Nad Avargal (b)

PHYSIOGRAPHY

FOR VIZAGAPATAM, BEZWADA AND RAJAHMUNDRY CANDIDATES.

At Rajahmundry

Monday, 3rd May, and Tuesday, 4th May.	Physiography .. Do.	Elementary .. Intermediate.	10 A.M .. 10 A.M...	4 8	Government College (Training Section), Rajahmundry. Do	M.R.Ry. V. Narasimhaiyangar Garu (c). Do.

ELECTRICITY AND MAGNETISM AND PHYSIOGRAPHY.

FOR BELLARY, TIRUPATI AND MADRAS CANDIDATES.

At Madras.

Wednesday, 28th April,	Electricity and Magnetism.	Elementary ..	10 A.M...	2	Presidency College, Chepauk.	Mr. R. Littlehailes (c) and M.R.Ry. M. C. Nanjunda Rao Avargal.
	Do.	Intermediate.	10 A.M...	2	Do.	Do.
	Physiography ..	Elementary ..	10 A.M...	1	Do.	Do.
	Do ..	Intermediate.	10 A.M. .	1	Do.	Do

(a) Professor, St. Joseph's College, Trichinopoly.
(b) Professor, S.P.G. College, Trichinopoly.
(c) Government College, Rajahmundry.
(d) Chief Assistant to the Madras Agricultural Chemist, Agricultural College, Coimbatore.
(e) Professor, Presidency College, Madras.

Days with dates.	Subjects.	Grade at examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

III.—PHYSICAL SCIENCE—*contd.*

INORGANIC CHEMISTRY.

FOR BEZWADA AND BELLARY CANDIDATES,

At Madras.

1909. Wednesday, 28th April.	Inorganic Chemistry.	Elementary ..	10 A.M. ..	3	Presidency College, Chepauk.	Mr. E. Littlehailes (a) and M. R.Ry. M. C. Nanjunda Rao Avargal.

IV.—ELECTRICAL ENGINEERING.

PRACTICAL TELEGRAPHY

(1) FOR KUMBAKONAM, TANJORE, MADURA, TINNEVELLY AND TRICHINOPOLY CANDIDATES,

At Trichinopoly.

Monday, 3rd May, Tuesday, 4th May, and Wednesday, 5th May	Practical Telegraphy (Oral).	Elementary ..	7-30 A.M.	97	Telegraph Training Class.	Mr. P. O'Brien (b).
Thursday 6th May, Friday, 7th May, and Saturday, 8th May.	Practical Telegraphy (Signalling, etc.).	Do. ..	7-30 A.M.	97	Do.	Do.
Monday, 10th May and Tuesday, 11th May.	Practical Telegraphy.	Intermediate.	7-30 A.M.	1	Do.	Do.

(2) FOR VIZAGAPATAM, BELLARY AND MADRAS CANDIDATES,

At Madras.

Thursday, 29th April, and following days.	Practical Telegraphy.	Elementary ..	10 A.M...	60	Government Telegraph Training Class, "Shamrock House," Randall's Road, Vepery.	Mr. E. Littlehailes (a) and Mr. G. W. Talbot.
	Do ..	Intermediate.	10 A.M. .	5	Do.	Do.

ELECTRIC LIGHTING AND TRANSMISSION OF POWER (INTERMEDIATE GRADE).

FOR TRICHINOPOLY AND MADRAS CANDIDATES,

At Madras.

Friday, 30th April	Electric Lighting and Transmission of Power.	Intermediate.	11 A.M...	3	Electric Inspector's Office, Public Works Secretariat, Chepauk.	Mr. E. Littlehailes (a) and Mr. J. J. O'Reilly.

V.—AGRICULTURE.

AGRICULTURE (ELEMENTARY GRADE).

(1) FOR SALEM, KUMBAKONAM AND MADRAS CANDIDATES,

At Saidapet (Chingleput District)

Monday, 3rd May	Agriculture ..	Elementary ..	9 A.M. ..	7	Teachers' College compound, Saidapet.	M.R.Ry. K. S. Narayana Aiyar Avargal (c).
	Do. ..	Intermediate.	3 P.M. ..	1	Do.	Do.

(2) FOR VIZAGAPATAM, BEZWADA AND RAJAHMUNDRY CANDIDATES,

At Rajahmundry.

Monday, 26th April	Agriculture ..	Elementary ..	11 A.M. .	3½	Government College (Training Section), Rajahmundry.	M.R.Ry. M. R. Ramaswamiyer Avargal (d).
Tuesday, 27th April.	Do ..	Intermediate. .	7 A.M...	2	Do.	Do.

(a) Professor, Presidency College, Madras. (b) Sub-Divisional Officer, Government Telegraphs, Trichinopoly.
(c) Agricultural Instructor, Government Training School, Kurnool.
(d) Chief Assistant to the Madras Agricultural Chemist, Agricultural College, Coimbatore.

Days with dates.	Subjects	Grade of examination.	Hour of commencement of examination.	Approximate number of candidates to be examined.	Place of examination.	Examiners.

V.—AGRICULTURE—*cont.*

AGRICULTURE (ELEMENTARY GRADE)—*cont.*

(3) For Amalapuram Candidates,

At Amalapuram.

1909. Friday, 23rd April.	Agriculture .	Elementary ..	1 P.M. .	48	Board High School, Amalapuram	M.R Ry S Raghava Ayyangar Avargal(a)

(4) For Kurnool Candidates,

At Kurnool

Friday, 23rd April.	Agriculture ..	Elementary ..	10 A.M....	28	Government Training School, Kurnool.	A R.Ry. M. P. Ramaswami Sivan Avargal (b)

VI.—PHARMACY.

For Madras Candidates,

At Madras.

Friday, 23rd April.	Materia Medica .	Intermediate..	11 A.M ..	1	Medical College, Madras.	Major T. H Symons, I.M.S., (c) and M R Ry. M. O. Nanjunda Rao Avargal.
Monday, 26th April, and Tuesday, 27th April	Practical Pharmacy..	Do. ..	11 A.M....	1	Do	Do.
	Special Laboratory Course	Do. ..	11 A.M .	1	Do.	Do.

VII.—COMMERCE

TYPEWRITING (ELEMENTARY, INTERMEDIATE AND ADVANCED GRADES).

For all Candidates both at Madras and in the Mofussil.

Only those candidates that satisfy the Examiners in the Written examination will be admitted to the Oral and Practical examinations. A list of such candidates will be published in the *Fort St. George Gazette* in May or June next, with all necessary information as to when, where and before whom they should appear for the Oral and Practical examinations. No separate intimation will be sent to the candidates.

(a) Agricultural Assistant, Government Training College, Rajahmundry.
(b) Chief Assistant to the Madras Agricultural Chemist, Agricultural College, Coimbatore.
(c) Professor, Medical College, Madras.

(By order.)

Office of the Comr. for Govt. Examinations, Madras, 8th April 1909.

G. MADDOX, *Secretary.*

GOVERNMENT TECHNICAL EXAMINATIONS.

Type-writing.

With reference to the notes to the syllabuses in the Elementary, Intermediate and Advanced Examinations in Type-writing, it is hereby notified that the L. C. Smith and Bros type-writer may be used by candidates at the Government Technical Examinations.

(By order.)

Office of the Comr. for Govt. Examinations, Madras, 5th April 1909.

G. MADDOX, *Secretary.*

GOVERNMENT TECHNICAL EXAMINATIONS IN THE SUBJECTS FOR THE DIPLOMA IN AGRICULTURE—APRIL 1909

Candidates for the ensuing Government Technical Examinations are informed that they must bring their drawing instruments with them for those subjects which require plans to be copied, or scales and diagrams to be drawn. The drawing paper required will be supplied to them at the examination.

N.B.—Candidates in Agricultural Engineering will be allowed to use printed tables of Kutter's Co-efficients in the examination hall.

2. The following table shows the order of time and subjects according to which the *written* examination will be conducted :—

Days.	Hours.	Subjects.
1909.		
....	10 A.M. to 1 P.M. ..	Agriculture (A.)
	2 P.M. to 5 P.M. ..	Agriculture (A.)
....	10 A.M. to 1 P.M. ..	General Chemistry (I.).
	2 P.M. to 5 P.M. ..	Botany—Special (I.).
....	10 A.M. to 1 P.M. ..	Agricultural Chemistry (A.).
	2 P.M. to 5 P.M. ..	Meteorology and Geology—Special (I.).
....	10 A.M. to 1 P.M. ..	Agricultural Engineering—Special (I.)
	2 P.M. to 5 P.M. ..	Agricultural Engineering—Special (I.).
....	10 A.M. to 1 P.M. ..	Anatomy and Physiology—Special (I.).
	2 P.M. to 5 P.M. ..	Veterinary Science and Hygiene—Special (I.).

I. = Intermediate. A = Advanced

3. Candidates are informed that a copy of the nominal list will be posted at the entrance to the examination hall at Madras three days before the examination and that they will be expected to learn their general numbers from this list. The particular building in which the examination is to be held will be notified in due course.

4. Attention is drawn to the following rules:—

(1) No candidate will be allowed to enter the examination room unless he wears a clean and decent dress, and, in all cases where good manners require it, a suitable covering for the head, nor will he be allowed to keep his shoes on unless they are shoes of English pattern, and socks and trousers are worn also.

No candidate suffering from any contagious disease will be admitted to the examination room.

(2) No candidate will be allowed to quit the examination room on any day until the expiration of half an hour from the time fixed for the commencement of the examination, and candidates arriving after the expiration of that half hour will not be admitted.

(3) No candidate will be allowed to re-enter the examination room during the hours of examination after once quitting it, nor to leave the room without finally giving up his answer papers.

(4) Any candidate detected in speaking to, or in any way communicating with, any other candidate will be at once removed from the room and the circumstance reported to the Commissioner.

(5) *Any candidate suspected of having had recourse to malpractice of any kind is liable to have his examination invalidated and also to be debarred from appearing again for any of the examinations under the control of the Commissioner for such term of years as the Commissioner may think fit, or, if the Commissioner is not satisfied for any reason whatever as to the trustworthiness of his results, he may be required to undergo a re-examination at some future date to be fixed by the Commissioner in any one or more of the subjects of the examination for which he appeared, his success or failure being determined on the results of such re-examination.*

(6) *No candidate will, on any account, be allowed to take into the examination room, ink, slates, books, ruled sheets, manuscripts or papers of any kind.* Any one detected in the violation of this rule or having recourse to any unfair practices, will be removed from the room and the occurrence reported to the Commissioner. Candidates will, however, be allowed the use of mathematical instruments for drawing figures or ruling lines.

(7) Candidates whose names are not in the printed list furnished to the Superintendents must submit a written declaration through the Superintendents giving full particulars in regard to themselves *including their address* and furnish such evidence as may be possible of their having applied for admission to the examination at the proper time and paid the prescribed fees. The answer papers of such candidates will not be valued unless it is clear that the omission of their names is due to no fault of theirs.

(8) Candidates choosing to change their place of examination without previous permission, or appearing at any centre other than the one at which they ought to have appeared according to the notice published in the Gazette, must not expect to have their papers valued or their results published. In all cases where permission has been granted, the memorandum or letter permitting the change should be produced for the satisfaction of the Superintendents.

(9) A candidate having completed his paper will rise from his seat and remain standing until the Superintendent takes his answer papers. Any candidate wishing to ask any question of the Superintendent will pursue the same course, but will on no account leave his place.

(10) Any answer paper sent up without the candidate's name and number affixed will not be valued.

(11) Candidates will not be allowed to take any papers, except their question papers, out of the examination room.

(12) Candidates are forbidden to tear up papers or to throw ink or papers on the floor. All "spoilt copies, etc.," should be left on the desk where the candidate has been writing.

(By order.)

Office of the Comr. for Govt. Examinations,
Madras, 6th April 1909.

G. MADDOX,
Secretary.

MEDICAL COLLEGE, MADRAS

GOVERNMENT FREE SCHOLARSHIPS.

Two Government free scholarships will be vacant this year at the college. Applications should reach the Principal's office on or before the 15th April. Information regarding them can be obtained from the Principal.

F. J. CRAWFORD, M.D., Lieut.-Col., I.M.S.,
Ag. Principal.

Madras, 1st April 1909.

TOUR PROGRAMME OF THE INSPECTOR OF EUROPEAN AND TRAINING SCHOOLS, MADRAS, FOR 1909.

Month.	Week.	Serial number	Nature of work.
February ..	2	1	A E L M Training School, Rajahmundry.
		2	St Aloysius' High School, Vizagapatam.
		3	Government Training School, Pennagaram.
	3	4	Government Training School, Cuddapah.
	4	5	Government Training School, Bellampalle.
March	1	6	Christ Church Four European School, Madras
		7	St. George's Cathedral School, Madras.
	4	8	Bishop Corrie's High School, Madras.
April ..	1	9	Doveton Protestant College, Madras.
	2	10	Presentation Convent High School, Vepery.
	4	11	St Mathias's Boys' School, Vepery.
		12	English Boys School, Purasawalkam.
		13	New Town Catholic Boys' School, Madras.
		14	St. Mark's European School Kilpauk.
		15	St. Mary's European High School, Madras
	5	16	Presentation Convent College, Georgetown.
		17	St. Francis Xavier's English school, Madras.
May	1	18	Railway School, Pakala
	2	19	Railway School, Kadpadi.
	3	20	Railway School, Arkonam
	4	21	St. Joseph's Boarding Institution, Coonoor.
		22	St. Joseph's Convent school Coonoor.
	5	23	Stone's High School, Coonoor.
		24	European School, Aruvankad.
June	1	25	Brook's Memorial school, Ootacamund.
		26	St. Agnes's Poor European School, Ootacamund.
		27	Lawrence Asylum, Ootacamund, Male Branch
	2	28	Lawrence Asylum, Ootacamund, Female Branch.
		29	Nazareth Convent school, Ootacamund.
	3	30	Stone's High School, Coimbatore.
	4	31	Railway School, Podanur
		32	Railway School, Saravanapatti.
	5	33	Railway School, Jalarpet.
July	2	34	St. Andrew's Boys' High School, Bangalore
		35	St. Andrew's Girls' High School, Bangalore.
		36	Cantonment Orphange, Bangalore
	3	37	St. Antony's School, Bangalore
		38	St. Andrew's Poor School, Bangalore
	4	39	Bishop Cotton Boys' High School, Bangalore
		40	Bishop Cotton Girls' High School, Bangalore.
	5	41	Baldwin Boys' High School, Bangalore.
		42	Baldwin Girls' High School, Bangalore.
August ..	1	43	St. Joseph's College, European Section, Bangalore.
		44	Sacred Heart College, Bangalore
	2	45	St. John's Boys' School, Bangalore.
		46	St. Patrick's Lower Secondary School, Bangalore.
	3	47	Railway School, Raichur.
		48	Railway School, Guntakal.
		49	Holy Trinity Church School, Bellary.
	4	50	St. Philomena's High School, Bellary.
		51	St. Joseph's European School, Bellary
	5	52	Railway School, Gooty
September ..	1	53	St. Patrick's Orphanage, Adyar.
	3	54	Madras C. Egmore School, Vepery.
		55	St. Bede's High School, Madras
	4	56	St. Joseph's Girls' High School, Waltair.
		57	Tingney Memorial Girls' High School, Cocanada
		58	Railway School, Donakonda.
	5	59	Railway School, Betragunta.
October ..	1	60	St. Michael's European School, Chamiers.
		61	St. Joseph's European School, Tellicherry
	3	62	St. Joseph's European Boys' school, Calicut.
		63	St. Joseph's Convent school, Calicut
	4	64	St. Mary's Convent School, Cochin.
		65	Eurasian Mixed School, Vypeen, Cochin.
	5	66	Doveton Girls' High School, Vepery.
		67	St Antony's Poor European School Madras.
November ..	1	68	St. Thomas Convent High School, San Thomé
	3	69	S. I. Railway School, Madura.
		70	St. Joseph's European School, Trichinopoly.
	4	71	Railway School, Perambur
	5	72	St. Joseph's School Perambur.
December ..	1	73	St. Mark's Orphanage, Madras.
		74	Parsheri European school, Madras,
	2	75	St Peter's School, Royapuram.
		76	Civil Orphan Asylum, Madras.

A. I. MAYHEW,
Ag. Inspr. of European & Training Schools, Madras.

Office of the Inspr. of European & Training Schools,
Madras, 8th April 1909

SCHOLARSHIPS.

Under section III of the Government Scholarship Notification for 1909, the Acting Inspector of Schools, Fourth Circle, sanctions a scholarship of Rs 4 (four) per mensem for each of the undermentioned pupils tenable for one year from 1st January 1909:—

Scholarships open to all classes.

(1) Sivasambac, V. S. .. .. Teachers' College, Saidapet.
(2) Tiruvenkata Chari, A. .. .. Native High School, Chingleput.
(3) Satagopa Chari, K. V. .. .. U.F.C.M. High School, Conjeeveram.

Muhammadans.

(4) Muhammad Abdas Sattar .. Government Madrasa-i-Azam, Mount Road.
(5) Abdul Gaffar .. .. .. Harris High School, Royapettah.

Backward classes.

(6) Arokiam, S. A. .. .. St. Gabriel's High School, Madras.

The scholarships are debitable to the head "Government Scholarships—Secondary Schools."

Office of the Inspector of Schools, Fourth Circle, Madras, 2nd April 1909.

S. A. GRIEVE,
Ag. Inspector of Schools, Fourth Circle.

FINAL EXAMINATION FOR TEACHERS' CERTIFICATES, 1909

Circle.	*Centre.*	*Time of examination.*
First Circle	Pattapur ..	Third week of April 1909.
	Peddapur ..	Do.
	Cocanada ..	Fourth week of April 1909.
	Vizagapatam ..	First week of July 1909
	Vizianagram ..	Second week of July 1909.
	Chicacole ..	First week of August 1909.
	Tekkali ..	Second week of August 1909.
	Parlakimedi ..	Do.
	Berhampur ..	Third week of August 1909.
	Aska ..	First week of September 1909.
	Russellkonda ..	Second week of September 1909.
	Purushottapur ..	Fourth week of September 1909.
	Ichapur ..	Do.
	Rajahmundry ..	First week of October 1909
	Amalapur ..	Do.
	Narsapur ..	Second week of October 1909.
	Nidadola ..	Third week of October 1909.
	Tuni ..	Fourth week of October 1909.
Fifth Circle	Ootacamund ..	Fourth week of May 1909.
	Coimbatore ..	First week of June 1909
	Dharapuram ..	First week of July 1909.
	Vellore ..	First week of August 1909.
	Chittoor ..	Third week of August 1909
	Hosur ..	Second week of September 1909.
	Kallagal ..	Fourth week of September 1909.
	Tiruppattur ..	First week of October 1909
	Salem ..	Second week of October 1909.
	Namakkal ..	Third week of October 1909
	Erode ..	Second week of November 1909.
	Coimbatore ..	Third week of December 1909.
Eighth Circle	Udipi ..	Third week of April 1909
	Palghat ..	First week of July 1909
	Calicut ..	Third week of July 1909
	Tellicherry ..	Second week of August 1909
	Mangalore ..	Fourth week of September 1909.
	Malappuram ..	First week of November 1909.
	Mercara ..	Third week of December 1909.

2. The exact date of the examination will be communicated to each candidate in due course by the Inspectors concerned.

3. Applications should be submitted to the Inspector of Training Schools, Madras, S. W., at least a month before the date of examination. Forms of application can be obtained from this office.

Office of Inspr. of European and Training Schools, Madras, 2nd April 1909.

A. I. MAYHEW,
Ag. Inspector of European and Training Schools.

FINAL EXAMINATION FOR TEACHERS' CERTIFICATES, 1909.

Circle.	*Centre.*	*Time of examination.*
Southern	Ootacamund ..	Third week of April 1909.
	Coonoor ..	First week of May 1909.
	Coimbatore ..	Third week of June 1909
	Trichinopoly ..	Second week of August 1909.
	Madura ..	Fourth week of August 1909
	Palamcottah ..	Third week of September 1909.
	Tanjaseeri ..	Third week of October 1909.
	Cochin ..	Fourth week of October 1909.
	Mangalore ..	Third week of November 1909.
	Calicut ..	Second week of December 1909.

2. This cancels the notice published in the *Fort St. George Gazette* of the 19th January 1909.

3. The exact date of the examination will be communicated to each candidate in due course by the Inspectress.

4. Applications should be submitted to the Inspector of Training Schools, Madras, S. W., at least a month before the date of examination. Forms of application can be obtained from that office.

Office of the Inspr. of European & Training Schools, Madras, 29th March 1909.

E. W. MIDDLEMAST, M.A.,
Inspector of European and Training Schools.

VACANCIES

WANTED a trained L.T. specially qualified to teach Science in the Secondary classes of the Training College, Rajahmundry, as a Temporary Assistant on Rs. 50 a month. Applications with full particulars regarding age, second language and the class and rank obtained in the three divisions of the Degree Examination should be sent to the undersigned before the 25th April 1909.

Government Training College, Rajahmundry, 2nd April 1909.

M. HUNTER,
Principal.

WANTED a trained L.T. specially qualified to teach History or Science in the Secondary classes of the Training College, Rajahmundry, as the Fourth Assistant of the Practising section on Rs. 35—1—40. Applications with full particulars regarding age, second language, and the class and rank obtained in the three divisions of the Degree Examination should be sent to the undersigned before the 1st May 1909.

No one whose age exceeds 25 years need apply.

Government Training College, Rajahmundry, 10th April 1909.

M. HUNTER,
Principal.

APPLICATIONS are invited for the following posts in the Board Secondary school, Kollegal, Coimbatore district :—

(1) One B.A., L.T., as Headmaster on Rs. 60 per mensem.
(2) One certificated Graduate as First Assistant on Rs. 45 per mensem.
(3) One Drawing and Gymnastic Instructor on Rs. 15—1—20 per mensem.

Applications should reach the undersigned before the 30th April 1909.

Kollegal Taluk Board's Office, 28th March 1909.

M. RAVI VARMA RAJA,
President.

WANTED a Telugu Pandit for Secondary School, Harpanahalli, on Rs 15 a month. The vacancy is a permanent and a pensionable one. The applicant should be able to teach Telugu to VI form. Applications should reach the undersigned before the 30th April 1909

Hospet Taluk Board Office, 29rd March 1909

B. C. SMITH,
President.

WANTED a qualified candidate for the post of combined Gymnastic Instructor and Drawing Master on Rs. 15-1-20 per mensem in the Board Secondary school Orattanadu, Tanjore district.

Applications should reach the undersigned on or before the 15th April 1909

Tanjore District Board's Office, 20th March 1909.

J. P. BEDFORD,
President.

WANTED two trained Matriculates on Rs. 20 each for the Headmastership of the Elementary School, Komarapalaiyam, and for the First Assistant's place, Elementary School, Tiruchengodu. Applications with testimonials stating age, etc., should reach the undersigned before the 1st May 1909.

Namakkal Taluk Board's office, 5th April 1909

T. N. SIVAGNANAM PILLAI,
President.

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APPOINTMENTS, LEAVE OF ABSENCE, &c.

SALT, ABKARI AND CUSTOMS DEPARTMENT.

Leave.—Mr. Eric John Ashton Macmillan, Acting Assistant Inspector, Kattumannarkoil Circle, is granted three weeks' privilege leave from 29th March 1909.

C. B. COTTERELL,
Deputy Commissioner, Southern division.

5th April 1909.

FOREST.

Leave.—Shaik Rahimtullah Sahib, Ranger, Ganjam district, is granted privilege leave for fifteen days from the date of his availing himself of the same.

Waltair, 30th March 1909.

Cancellment of transfer.—The transfer of Ranger M.R.Ry. B. Sanniah from Godavari Lower to Ganjam ordered in this office Service Order No. 62 of 1909, dated 23rd February 1909, is cancelled.

Posting.—M.R.Ry. V. Narayana Iyer, Ranger, is transferred from Kistna to Kurnool East on relief by Alur Krishna Rao and posted to Gundlakamma Range. This cancels his transfer to Godavari Lower, ordered in Service Order No. 64 of 1909, dated 24st February 1909.

A. W. LUSHINGTON,
Conservator of Forests, Northern Circle.

Waltair, 1st April 1909.

Appointment.—M.R.Ry. V. N. Seshagiri Row, Acting Deputy Ranger, Second Grade, Nellore district, is appointed to be a probationary Ranger, Fifth Grade, from 1st March 1909.

Madras, 5th April 1909.

Transfer.—Mr. V. T. Staggs, Probationary Ranger, Fourth Grade, is transferred from the North Salem district to the Northern Circle.

Postings.—Ranger M.R.Ry. C. Rajagopal Naidu is transferred from Chingleput to Salem South and posted to Salem East range.

Ranger M.R.Ry. A. Muriappragasam Pillai is, on relief by Rajagopal Naidu, transferred to East Coddapah and posted to Badvel range.

Ranger M.R.Ry. Penchalu Reddy is, on relief by Muriappragasam Pillai, transferred to Chingleput district and posted to Chingleput range.

Madras, 8th April 1909.

Leave on private affairs.—To M.R.Ry. T. Arumuga Mudaliar, Forest Ranger, Trichinopoly district, for six months under article 349 of the Civil Service Regulations from the 10th March 1909.

Madras, 9th April 1909.

C. E. BRASIER,
Conservator of Forests Central Circle.

PUBLIC WORKS

No. 5.—Promotions and Reversions.—The following promotions and reversions are made :—

With effect from the 21st October 1907. In consequence of the return from leave on private affairs of M.R.Ry. S. Siva Rao, Overseer, First Grade.

(1) M.R.Ry. Krishna Aiyangar Srinivasa Aiyangar, B.A., B.E., from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

With effect from the 27th October 1907. Vice M.R.Ry. R. S. Rajagopa Aiyar, B.A., B.E., Overseer, First Grade, temporary, on deputation.

(2) M.R.Ry. Krishna Aiyangar Srinivasa Aiyangar, B.A., B.E., from Overseer, Second Grade, to Overseer, First Grade, temporary.

(3) M.R.Ry. Tanjore Sambasiva Aiyar Arumachala Aiyar, from Overseer, Second Grade, temporary, to Overseer, Second Grade, sub, *pro tem.*

The promotion notified in Part II of the *Fort St. George Gazette*, dated 24th December 1907, of M.R.Ry. Kilapandal Raja Aiyar Krishnaswami Aiyar, from Overseer, Second Grade, to Overseer, First Grade, temporary, with effect from the 27th October 1907 is hereby cancelled.

With effect from the 1st November 1907. In consequence of the return from leave of Sub-Conductor J. Whittaker, Supervisor, Second Grade.

(4) M.R.Ry. Krishna Aiyangar Srinivasa Aiyangar, B.A., B.E., from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

With effect from the 17th November 1907. Vice Sergeant C. E. Ray, Overseer, First Grade, on furlough to England on private affairs.

(5) M.R.Ry. Krishna Aiyangar Srinivasa Aiyangar, B.A., B.E., from Overseer, Second Grade, to Overseer, First Grade, temporary.

The promotion notified in Part II of the *Fort St. George Gazette*, dated 5th November 1907, of M.R.Ry. Kallidaikurichy Gangadhara Aiyar Lakshminarayana Aiyar, from Overseer, Second Grade, to Overseer, First Grade, temporary, with effect from the 17th August 1907 will be *vice* M.R.Ry. Valadi Subbayar Ramakrishna Aiyar, Overseer, First Grade, on leave on medical certificate instead of *vice* Sergeant Charles Saul Ray, on leave on their return.

With effect from the 10th April 1908. Vice Honorary Captain and Commissary J. H. Ulyett, Sub-Engineer, Second Grade, and Assistant Engineer, Third Grade, supernumerary, on leave to India on private affairs.

(6) Honorary Lieutenant and Assistant Commissary Lawrence Donoghue, from Sub-Engineer, Third Grade, to Sub-Engineer, Second Grade, temporary.

(7) M.R.Ry. Chinnaswami Sastrial Sivaramakrishna Sastrial Srinivasa Aiyar Avargal, from Supervisor, First Grade, to Sub-Engineer, Third Grade, temporary.

(8) M.R.Ry. Nallanguedazan Appadorai Mudaliyar from Supervisor, Second Grade, to Supervisor, First Grade, temporary.

(9) M.R.Ry. Muthuswami Ramaswami Pillai, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

(10) M.R.Ry. Uttamallur Ramavathiar Srashyam Aiyangar, from Overseer, Second Grade, to Overseer, First Grade, temporary.

(11) M.R.Ry. Ganapathi Aiyar Satyanna Aiyar, from Overseer, Third Grade, to Overseer, Second Grade, temporary.

With effect from the 11th April 1908. In consequence of the return from furlough of M.R.Ry. S. K. Ramachandra Sastriar Avargal, Sub-Engineer, Second Grade.

(12) Honorary Lieutenant and Assistant Commissary Lawrence Donaghue, from Sub-Engineer, Second Grade, temporary, to Sub-Engineer, Third Grade, permanent.

(13) M.R.Ry. Chinnaswami Sastrial Sivaramakrishna Sastrial Srinivasa Aiyar Avargal, from Sub-Engineer, Third Grade, temporary, to Supervisor, First Grade, permanent.

(14) M.R.Ry. Nadungundram Appadurai Mudaliyar, from Supervisor, First Grade, temporary, to Supervisor, Second Grade, permanent.

(15) M.R.Ry. Muthuswami Ramaswami Pillai, from Supervisor, Second Grade, temporary, to Overseer, First Grade, permanent.

(16) M.R.Ry. Uttramallur Rameyathiar Bhashyam Aiyangar, from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

With effect from the 22nd April 1908. In consequence of the return from furlough of M.R.Ry. G. Narayana Rao, Supervisor, Second Grade.

(17) M.R.Ry. Chennapattanam Lutchma Narasimmayya from Supervisor, Second Grade, temporary, to Overseer, First Grade, permanent.

(18) M.R.Ry. Narasimhacherier Raghava Aiyangar from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

(19) Sub-Conductor Albert Galpin Hawkins, from Supervisor, First Grade, sub. *pro tem.*, to Supervisor, First Grade, temporary.

(20) M.R.Ry. Gudabad Narayana Rao, from Supervisor, Second Grade, to Supervisor, First Grade, sub *pro tem.*

(21) M.R.Ry. Velappat Swami Aiyangar Srinivasa Aiyangar, from Supervisor, First Grade, temporary, to Supervisor, Second Grade, permanent.

With effect from the 3rd May 1908. Vice M.R.Ry. S. V. Gnanamuthu Pillai, Overseer, Second Grade, sub. pro tem., *deceased.*

(22) M.R.Ry. Srinivasa Aiyangar Raghavachari, from Overseer, Third Grade, to Overseer, Second Grade, temporary.

With effect from the 9th May 1908. In consequence of the return from leave on medical certificate of M.R.Ry. K. Srinivasa Aiyar, Overseer, First Grade.

(23) M.R.Ry. Todiamlam Parameswara Anantarama Aiyar, from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

With effect from the 18th June 1908. Vice M.R.Ry. V. S. Ramakrishna Aiyar, Overseer, First Grade, on leave on medical certificate.

(24) M.R.Ry. Todiamlam Parameswara Anantarama Aiyar, from Overseer, Second Grade, to Overseer, First Grade, temporary.

With effect from the 23rd June 1908. Vice M.R.Ry. S. Sambasiva Aiyar, Supervisor, Second Grade, on leave on medical certificate.

(25) M.R.Ry. Chennappattanam Lutchma Narasimmayya, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

(26) M.R.Ry. Narasimhacherier Raghava Aiyangar, from Overseer, Second Grade, to Overseer, First Grade, temporary.

With effect from the 24th July 1908. Vice M.R.Ry. S. K. Ramachandra Sastriar Avargal, Sub-Engineer, Second Grade, on leave on medical certificate.

(27) Honorary Lieutenant and Assistant Commissary Lawrence Donaghue, from Sub-Engineer, Third Grade, to Sub-Engineer, Second Grade, temporary.

(28) M.R.Ry. Chinnaswami Sastrial Sivaramakrishna Sastrial Srinivasa Aiyar Avargal, from Supervisor, First Grade, to Sub-Engineer, Third Grade, temporary.

(29) M.R.Ry. Velappat Swami Aiyangar Srinivasa Aiyangar, from Supervisor, Second Grade, to Supervisor, First Grade, temporary.

(30) M.R.Ry. Muthuswami Ramaswami Pillai, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

(31) M.R.Ry. Uttramallur Rameyathiar Bhashyam Aiyangar, from Overseer, Second Grade, to Overseer, First Grade, temporary.

With effect from the 2nd August 1908. Vice M.R.Ry. R. V. Narayana Aiyar Avargal, B.C.E., Sub-Engineer, Third Grade, on leave on medical certificate.

(32) M.R.Ry. Appaswami Arulvandam Pillai Avargal, from Supervisor, First Grade, to Sub-Engineer, Third Grade, temporary.

(33) M.R.Ry. Nedungundram Appadurai Madaliyar, from Supervisor, Second Grade, to Supervisor, First Grade, temporary.

(34) M.R.Ry. Swami Aiyar Subrahmanya Aiyar, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

(35) M.R.Ry. Oddalaru Tirumalachari, from Overseer, Second Grade, to Overseer, First Grade, temporary.

With effect from the 6th August 1908. In consequence of the return from leave on medical certificate of M.R.Ry S. K. Ramachandra Sastriar Avargal, Sub-Engineer, Second Grade

(36) Honorary Lieutenant and Assistant Commissary Lawrence Donaghue, from Sub-Engineer, Second Grade, temporary, to Sub-Engineer, Third Grade, permanent.

(37) M.R.Ry. Appaswami Arulanandam Pillai Avergal, from Sub-Engineer, Third Grade, temporary, to Supervisor, First Grade, permanent.

(38) M.R.Ry. Nedungundram Appaderai Mudaliyar, from Supervisor, First Grade, temporary, to Supervisor, Second Grade, permanent.

(39) M.R.Ry. Swami Aiyar Subrahmanya Aiyar, from Supervisor, Second Grade, temporary, to Overseer, First Grade, permanent.

(40) M.R.Ry Caidalora Tirumalachari, from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

With effect from the 9th August 1908. Vice M.R.Rs. M. S. Venkatarama Aiyar, Supervisor, First Grade, sub. pro tem., on leave on medical certificate.

(41) Sub-Conductor Albert Galpin Hawkins, from Supervisor, First Grade, temporary, to Supervisor, First Grade, sub. *pro tem.*

(42) M.R Ry. Nedungundram Appadurai Mudaliyar, from Supervisor, Second Grade, to Supervisor, First Grade, temporary.

(43) M.R.Ry. Swami Aiyar Subrahmanya Aiyar, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

(44) M R Ry. Caidalora Tirumalachari, from Overseer, Second Grade, to Overseer, First Grade, temporary.

With effect from the 17th August 1908. Vice M.R.Ry C. S. Venkatarama Aiyar Avargal, B.C.E., Sub-Engineer, Third Grade, temporary, deceased

(45) M R.Ry. Appaswami Arulanandam Pillai Avergal, from Supervisor, First Grade, to Sub-Engineer, Third Grade temporary.

(46) M.R.Ry. Gudabâd Narayana Rao Avargal, from Supervisor, First Grade, sub. *pro tem.*, to Supervisor, First Grade, permanent.

(47) Sub Conductor James Whittaker, from Supervisor, Second Grade, to Supervisor, First Grade, sub *pro tem.*

(48) Mr. William Thomas Jeremiah Scanlen, from Supervisor Second Grade, sub. *pro tem.*, to Supervisor, Second Grade, permanent.

(49) M.R.Ry Chenna Venkataramayya Naydu, from Supervisor, Second Grade, temporary, to Supervisor, Second Grade, sub. *pro tem.*

(50) M.R.Ry. Sayer Siva Rao, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

(51) M R.Ry Venkatesabha Sundaram Aiyar, from Overseer, First Grade, temporary, to Overseer, First Grade, permanent.

(52) M.R.Ry Mucherla Butchiraju, from Overseer, Second Grade, to Overseer, First Grade, temporary.

With effect from the 18th August 1908. Vice M.R.Ry. P. Panchayakam Aiyar, Overseer, First Grade, temporary, on leave on medical certificate.

(53) M.R.Ry. Krishna Aiyangar Srinivasa Aiyangar, B.A., B.L., from Overseer, Second Grade, to Overseer, First Grade, temporary.

With effect from the 20th August 1908. Vice Mr. T. A. Menon, Supervisor, First Grade, retired.

(54) M R.Ry Metapatt Subbraya Aiyar Venkataramo Aiyar, from Supervisor, Second Grade, to Supervisor, First Grade, permanent.

(55) M R.Ry. Tiruvadimarudur Venkataramu Aiyar, from Supervisor, Second Grade, to Supervisor, First Grade, temporary.

(56) Sub-Conductor Frank Elyan Gwynn, from Supervisor, Second Grade, sub *pro tem.*, to Supervisor, Second Grade, permanent.

(57) M R Ry. Nathaluth Madhava Menon, from Supervisor, Second Grade, temporary, to Supervisor, Second Grade, sub. *pro tem.*

(58) M.R.Ry. Nadamuni Mudaliar Thangavelivelu Mudaliar, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

(59) M R Ry. Uttaramallur Ramavathiar Bhashyam Aiyangar, from Overseer, First Grade, temporary to Overseer, First Grade, permanent.

(60) M R Ry. Kilapaudi Raju Aiyer Krishnaswami Aiyer, from Overseer, Second Grade, to Overseer, First Grade, temporary.

With effect from the 22nd August 1908. Vice Mr T. D. Enright, Sub-Engineer, First Grade, and Honorary Assistant Engineer, Second Grade, on leave on medical certificate.

(61) M R.Ry. Lalgudi Aya Aiyar Rangaswami Aiyar Avargal, from Sub-Engineer, Second Grade, to Sub-Engineer, First Grade, temporary.

(62) Honorary Lieutenant and Assistant Commissary Lawrence Donaghue, from Sub-Engineer, Third Grade, to Sub-Engineer, Second Grade, temporary.

(63) M R.Ry Dharmavadhi Subba Aiyar Sankara Aiyar, from Supervisor, Second Grade, to Supervisor, First Grade, temporary.

(64) M R Ry. Maria Pillai Gnanapragasam Pillai, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

(65) M R Ry. Ramachandra Aiyar Mahadeva Aiyar, from Overseer, Second Grade, to Overseer, First Grade, temporary.

With effect from the 27th August 1908. In consequence of the return from leave of Sergeant C. B Ray, Overseer, First Grade.

(66) M.R.Ry. Ramachandra Aiyar Mahadeva Aiyar, from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

(67) M.R.Ry. Muria Pillai Gnanapragasam Pillai, from Supervisor, Second Grade, temporary, to Overseer, First Grade, permanent.

(68) Sergeant Charles Basil Ray, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

With effect from the 27th August 1908. Vice M.R.Ry. C. Shanmukha Mudaliar, Supervisor, Second Grade, retired, from leave on medical certificate.

(69) M.R.Ry. Channa Venkataramayya Nayudu, from Supervisor, Second Grade, sub. *pro tem.*, to Supervisor, Second Grade, permanent.

(70) M.R.Ry. Kulathoru Aiyar Panchanatha Aiyar, from Supervisor, Second Grade, temporary, to Supervisor, Second Grade, sub. *pro tem.*

(71) M.R.Ry. Narayana Aiyar Krishnaswami Aiyer, from Overseer, First Grade, sub. *pro tem.*, to Overseer, First Grade, permanent.

(72) M.R.Ry. Ananta Krishna Aiyar Sivaswami Aiyar, from Overseer, First Grade, temporary, to Overseer, First Grade, sub. *pro tem.*

With effect from the 1st September 1908. Vice Sub-Conductor H. A. Furnell, Supervisor, First Grade, temporary, reduced to Overseer, First Grade.

(73) Sub-Conductor Richard Albert Lisles, from Supervisor, Second Grade, to Supervisor, First Grade, temporary.

(74) M.R.Ry. Neithalath Madhava Menon, from Supervisor, Second Grade, sub. *pro tem.*, to Supervisor, Second Grade, permanent.

(75) M.R.Ry. Silem Kodandaramayya Nayudu, from Supervisor, Second Grade, temporary, to Supervisor, Second Grade, sub. *pro tem.*

(76) M.R.Ry. Muria Pillai Gnanapragasam Pillai, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

With effect from the 4th September 1908. Vice Sergeant H. C. Cadd, Supervisor, Second Grade, temporary, reduced to Overseer, First Grade.

(77) M.R.Ry. Salem Setti Venkataratnam Nayudu, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

With effect from the 10th September 1908. Vice Honorary Captain and Commissary J. H. Uyett, Sub-Engineer, Second Grade, and Assistant Engineer, Third Grade, Supernumerary, retired from leave.

(78) Honorary Lieutenant and Assistant Commissary Lawrence Donaghue, from Sub-Engineer, Second Grade, temporary, to Sub-Engineer, Second Grade, permanent.

(79) Sub-Conductor Philip Heeton England, from Supervisor, First Grade, Temporary, to Supervisor, First Grade, permanent.

(80) M.R.Ry. Kulathuru Aiyar Panchanatha Aiyar, from Supervisor, Second Grade, sub. *pro tem.*, to Supervisor, Second Grade, permanent.

(81) Sergeant Alfred Farmer Baker, from Supervisor, Second Grade, temporary, to Supervisor, Second Grade, sub. *pro tem.*

(82) M.R.Ry. Nalatur Rangacharlu, from Overseer, First Grade, sub. *pro tem.*, to Overseer, First Grade, permanent.

(83) M.R.Ry. Sankara Ramaswami Aiyer, from Overseer, First Grade, temporary, to Overseer, First Grade, sub. *pro tem.*

With effect from the 25th September 1908. Vice M.R.Ry. R. Vaidyanatha Aiyar Avergal, B.A., B.C.E., Sub-Engineer, First Grade, and Honorary Assistant Engineer, Second Grade, on furlough.

(84) Conductor George Ellard Brand, from Sub-Engineer, Second Grade, to Sub-Engineer, First Grade, temporary.

(85) Conductor Ernest Price, from Sub-Engineer, Third Grade, to Sub-Engineer, Second Grade, temporary.

(86) Mr. Charles Jesse William Plummer, from Supervisor, First Grade, to Sub-Engineer, Third Grade, temporary.

(87) M.R.Ry. Molakkavari Ramaswami Aiyar Natesa Aiyer, from Supervisor, Second Grade, to Supervisor, First Grade, temporary.

(88) M.R.Ry. Ramabhadra Chariyar Annadorai Aiyengar, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

(89) M.R.Ry. Ramachandra Aiyar Mahadeva Aiyar, from Overseer, Second Grade, to Overseer, First Grade, temporary.

(90) M.R.Ry. Mohanur Seshyam Krishnaswami Aiyangar, from Overseer, Third Grade, to Overseer, Second Grade, temporary.

With effect from the 28th September 1908. In consequence of the return from leave on medical certificate of Mr. T. D. Enright, Sub-Engineer, First Grade, and Honorary Assistant Engineer, Second Grade.

(91) Conductor George Ellard Brand, from Sub-Engineer, First Grade, temporary, to Sub-Engineer, Second Grade, permanent.

(92) Conductor Ernest Price, from Sub-Engineer, Second Grade, temporary, to Sub-Engineer, Third Grade, permanent.

(93) Mr Charles Jesse William Plummer, from Sub-Engineer, Third Grade, temporary, to Supervisor, First Grade, permanent.

(94) M.R.Ry. Melakkaveri Ramaswami Aiyar Natesa Aiyar, from Supervisor, First Grade, temporary, to Supervisor, Second Grade, permanent.

(95) M.R.Ry. Ramabhadra Ghariyar Annadurai Aiyangar, from Supervisor, Second Grade, temporary, to Overseer, First Grade, permanent.

(96) M.R.Ry. Ramachandra Aiyar Mahadeva Aiyar, from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

With effect from the 30th September 1908. In consequence of the return from leave on medical certificate of M.R.Ry. S. Sambasiva Aiyar, Supervisor, Second Grade

(97) M.R.Ry Silem Setti Venkataratnam Naidu, from Supervisor, Second Grade, temporary, to Overseer, First Grade, permanent

(98) M.R.Ry. Kilapandal Raju Aiyar Krishnaswami Aiyar, from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent

With effect from the 12th October 1908. In consequence of the return from furlough to England on private affairs of Sergeant W. A. Sawyer, Overseer, First Grade.

(99) M.R.Ry Krishna Aiyangar Srinivasa Aiyangar, B.A., B.L., from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent,

(100) M.R.Ry. Maria Pillai Gnanapragasam Pillai, from Supervisor, Second Grade, temporary, to Overseer, First Grade, permanent

(101) Sergeant William Alfred Sawyer, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

With effect from the 1st November 1908. To fill existing vacancies.

(102) M.R.Ry. Velappat Swami Aiyangar Srinivasa Aiyangar Avargal, from Supervisor, First Grade, temporary, to Supervisor, First Grade, permanent.

(103) M.R.Ry Melakkaveri Ramaswami Aiyar Natesa Aiyar, from Supervisor, Second Grade, to Supervisor, First Grade, permanent,

(104) M.R.Ry. Silem Kudenderamayya Naidu, from Supervisor, Second Grade, sub. *pro tem.*, to Supervisor, Second Grade, permanent.

(105) M.R.Ry. Swami Natesa Aiyar, from Supervisor, Second Grade, temporary, to Supervisor, Second Grade, permanent.

(106) M.R.Ry. Anaimattam Ramaswami Subrahmanya Aiyar, from Supervisor, Second Grade, temporary, to Supervisor, Second Grade, permanent.

(107) Sergeant Charles Basil Ray, from Supervisor, Second Grade, temporary, to Supervisor, Second Grade, permanent.

(108) Sergeant William Alfred Sawyer, from Supervisor, Second Grade, temporary, to Supervisor, Second Grade, sub *pro tem.*

(109) M.R.Ry Maria Pillai Gnanapragasam Pillai, from Overseer, First Grade, to Supervisor, Second Grade, temporary

(110) M.R.Ry. Ananta Krishna Aiyar Sivaswami Aiyar, from Overseer, First Grade, sub, *pro tem.*, to Overseer, First Grade, permanent.

(111) M.R.Ry. Dorna Ramaswami Aiyar Krishnaswami Aiyar, from Overseer, First Grade, sub *pro tem.*, to Overseer, First Grade, permanent.

(112) M.R.Ry. Ramaiyar Panchapakesa Aiyar, from Overseer, Second Grade, to Overseer, First Grade, permanent.

(113) M.R.Ry. Nandivada Gopaliah Venkatarama Aiyar, from Overseer, Second Grade, to Overseer, First Grade, permanent.

(114) M.R.Ry. Kavitvarni Rama Venkatarama Aiyar, from Overseer, First Grade, temporary, to Overseer, First Grade, permanent.

(115) M.R.Ry. Minakshisundaram Aiyar Balasubrahmanya Aiyar, from Overseer, First Grade, temporary, to Overseer, First Grade, permanent.

(116) M.R.Ry. Swaminatha Srinivasa Aiyar, from Overseer, First Grade, temporary, to Overseer, First Grade, permanent.

(117) M.R.Ry. Kolladakanchy Gangathara Aiyar Lakshminarayana Aiyar, from Overseer, First Grade, temporary, to Overseer, First Grade, permanent.

(118) M.R.Ry Yegnanarayana Subrahmanya Aiyar, from Overseer, First Grade, temporary, to Overseer, First Grade, sub *pro tem.*

(119) M.R.Ry Krishna Aiyangar Srinivasa Aiyangar, B.A., B.L., from Overseer, Second Grade, to Overseer, First Grade, temporary,

(120) M.R.Ry. Kilapandal Raju Aiyar Krishnaswami Aiyar, from Overseer, Second Grade, to Overseer, First Grade, temporary

(121) M.R.Ry. Ramachandra Aiyar Mahadeva Aiyar, from Overseer, Second Grade, to Overseer, First Grade, temporary.

(122) M.R.Ry. Annadurai Rama Aiyar, from Overseer, Second Grade, sub. *pro tem.*, to Overseer, Second Grade, permanent.

With effect from the 11th November 1908. In consequence of the return from leave on medical certificate of M.R.Ry. R. V. Narayana Aiyar Avargal, D.C.E., Sub-Engineer, Third Grade.

(123) Sub-Conductor Richard Albert Lisle, from Supervisor, First Grade, temporary, to Supervisor, Second Grade, permanent.

(124) M.R.Ry. Ramachandra Aiyar Mahadeva Aiyar, from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

With effect from the 18th November 1908. In consequence of the return from leave on medical certificate of M.R.Ry. R. Panchapakesa Aiyar, Overseer, First Grade.

(125) M R Ry. Kilapandal Raju Aiyar Krishnaswami Aiyar, from Overseer, First Grade temporary, to Overseer, Second Grade, permanent.

With effect from the 19th November 1908. Vice M.R.Ry. R. Venkatesa Aiyar, Overseer, First Grade, temporary, appointed to the College of Engineering, Madras.

(126) M.R.Ry. Kilapandal Raju Aiyar Krishnaswami Aiyar, from Overseer, Second Grade, to Overseer, First Grade, temporary.

(127) M.R Ry. Vantarum Venkatasurya Narayana Sarma, from Overseer, Second Grade, sub. *pro tem.*, to Overseer, Second Grade, permanent.

(128) M.R Ry. Subrahmanya Visvalingam Kanagasabha Pillai, from Overseer, Second Grade, temporary, to Overseer, Second Grade, sub. *pro tem.*

(129) M R Ry. Ganapathi Aiyar Sitarama Aiyar, from Overseer, Second Grade, temporary, to Overseer, Second Grade, sub. *pro tem.*

With effect from the 30th November 1908. In consequence of the return from leave on medical certificate of M.R.Ry. N. G. Venkatarama Aiyar, Overseer, First Grade.

(130) M.R Ry. Kilapandal Raju Aiyar Krishnaswami Aiyar, from Overseer, First Grade temporary, to Overseer, Second Grade, permanent.

With effect from the 3rd December 1908. In consequence of the return from furlough of M.R.Ry. R. Panchapakesa Aiyar, Supervisor, Second Grade.

(131) M.R.Ry. Maria Pillai Gnanapragasa Pillai, from Supervisor, Second Grade, temporary, to Overseer, First Grade, permanent.

(132) M.R.Ry. Krishna Aiyangar, Srinivasa Aiyangar, B.A., B.L., from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

(133) M.R.Ry. Dharmavadini Subba Aiyar Sankara Aiyar, from Supervisor, First Grade, temporary, to Supervisor, Second Grade, permanent.

(134) M R Ry. Snodera Sastri Panchapakesa Aiyar, from Supervisor, Second Grade, to Supervisor, First Grade, temporary.

With effect from the 5th December 1908. In consequence of the return from furlough to England on private affairs of Conductor J. B. Mahony, Supervisor, First Grade.

(135) M.R.Ry. Tiruvadamarudur Venkatarama Aiyar, from Supervisor, First Grade, temporary, to Supervisor, Second Grade, permanent.

(136) M.R.Ry. Nadamuni Mudaliar Thangavadivelu Mudaliar, from Supervisor, First Grade, temporary, to Overseer, First Grade, permanent.

(137) M.R.Ry. Narasimhachariar Raghava Aiyangar, from Overseer, First Grade, temporary, to Overseer, Second Grade, permanent.

With effect from the 14th December 1908. Vice M.R Ry. F. Maria Pillai, Overseer, First Grade, on leave on medical certificate.

(138) M R.Ry. Narasimhachariar Raghava Aiyangar, from Overseer, Second Grade, to Overseer, First Grade, temporary.

With effect from the 1st March 1909.

(139) M.R.Ry. Chenampattanam Lutchma Narasimmayya from Supervisor, Second Grade, temporary, to Overseer, First Grade, permanent.

(140) M.R Ry. Nadamuni Mudaliar Thangavadivelu Mudaliar, from Overseer, First Grade, to Supervisor, Second Grade, temporary.

Fort St. George, 26th March 1909.

Extension of Leave.—Under article 336 of the Civil Service Regulations, M R.Ry. Kuruppathur Gopala Aiyar, Supervisor, 2nd grade, is granted leave on medical certificate for three months from the 7th December 1908 in extension of that sanctioned in the Public Works Department notification published in Part II of the *Fort St. George Gazette*, dated 1st December 1908.

Extension of Leave.—Under article 336 of the Civil Service Regulations, M.R.Ry. Parthiyur Narayanappa Aiyar Ramachandra Aiyar, Supervisor, 2nd grade, is granted, with effect from the 26th April 1909, furlough for three months in extension of that sanctioned in the Public Works Department notification published in Part II of the *Fort St George Gazette*, dated 16th June 1908.

F. J. WILSON,
Chief Engineer, P. W.D.

Fort St. George, 8th April 1909.

Leave.—M.R.Ry. K. Venkatachari, Temporary Upper Subordinate, Godavari Northern Division, is granted privilege leave for five weeks with effect from 16th April 1909 or date of relief.

C. W. WOOD,
Superintending Engineer, I Circle.

Vizagapatam, 5th April 1909.

Leave.—Under article 280 of the Civil Service Regulations, M.R.Ry. Kallanpar Shiva Row, Temporary, Upper Subordinate, West Coast Division, is granted privilege leave for six weeks from the 15th April 1909.

Coimbatore, 8th April 1909. H. H. O'CONNELL, *Superintending Engineer, IV Circle.*

Appointment.—Mr. C. G. Barber, Assistant Engineer, attached to the Presidency Division, will hold charge of No. 3 Sub-Division of the Presidency Division, *vice* M.R.Ry. S. Krishnamacharyar Avergal, Rao Sahib, B.C.E., Executive Engineer, who will be exclusively employed on the Napier Bridge work.

Madras, 8th April 1909. S. D. PEARS, *Superintending Engineer, V Circle.*

Re-posting.—M.R.Ry. P. Subbaraya Modeliar appointed as Temporary Upper Subordinate on Rs. 60 and posted to this Circle in Chief Engineer's Memorandum No. 1821-C, dated 8th April 1909, is re-posted to the Madura division.

Trichinopoly, 8th April 1909.

Posting.—M.R.Ry. K. Panchanatha Aiyar, Supervisor, Second Grade, Temporary Rank, transferred to this circle in Part II of the *Fort St. George Gazette*, dated 30th March 1909, is posted to the Madura division for such duty as the Executive Engineer may find suitable.

Trichinopoly, 10th April 1909. H. E CLERK, *Superintending Engineer, VI Circle.*

ECCLESIASTICAL.

Leave.—Under article 593 (*b*) of the Civil Service Regulations, the Rev. F. E. Markby, M.A., Chaplain of North Georgetown, Madras, is granted privilege leave for six weeks with effect from the 20th May 1909, or date of departure.

(By order of the Right Reverend the Lord Bishop of Madras.)

Office of the Bishop of Madras, Teynampet, Madras, S.W., 8th April 1909. E. BULL, *Bishop's Chaplain.*

GENERAL NOTIFICATIONS.

TREASURE TROVE.

Notice is hereby given under section 5 of the Indian Treasure Trove Act of 1878 that on the 1st September 1908 gold coins 304 in number of the size of two anna silver pieces, popularly known as fanams, and valued at about Rs. 40 were found by Mr. D. Macgregor Shortt in the course of excavation in No. 873 of the Madura Town Survey known as Sonai Karuppan Thadial. All persons having any claim to the coins are hereby requested to appear personally or by agent before the undersigned on the 15th September 1909 at Madura.

Madura Collector's Office, 28th March 1909. H. F. W. GILLMAN, *Collector.*

It is hereby notified, under section 5 of Act VI of 1878, that, on the 2nd December 1908, the undermentioned treasure was found in the southern prakaram of Sri Gathra Sundareswara Swami temple in the village of Kanjanagaram, Mayavaram taluk, Tanjore district :—

Description of treasure.	Weight in ozers.	Value. Rs. A. P.
1. Vigneswarar	39½	7 8 0
2. Amman	15	4 0 0
3. Do.	15	4 0 0
4. Asthu Swar including feet	31½	8 12 0
5 Krishnavigraham	29	7 16 0
6 Sivakarsajaw	7½	0 12 0
7. Tumam	4½	1 8 0
	Total ..	35 14 0

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Tanjore at his office on the 4th September 1909 in view to the matter being enquired into and determined according to law.

Tanjore Collector's Office, Tanjore, 2nd April 1909. J. P. BEDFORD, *Collector.*

It is hereby notified, under section 5 of Act VI of 1878, that, on the 31st January 1909, the undermentioned treasure was found by one Muthakrishna Aiyar while digging the Kadam (wall) of his house in the Othai Street in Kuliyanapuram, First Satti, Tanjore taluk and district :—

Description of treasure.	Value
	Rs. a. p.
Copper image of Dhanvinmmai on a pedestal	50 0 0

2. All persons claiming the said treasure or part thereof are hereby required to appear personally or by agent before the Collector of Tanjore at his office on the 4th September 1909 in view to the matter being enquired into and determined according to law.

Tanjore Collector's Office, Tanjore,
2nd April 1909.

J. P. BEDFORD,
Collector.

JUDICIAL NOTIFICATIONS.

IN THE COURT FOR THE RELIEF OF INSOLVENT DEBTORS AT MADRAS.

Notice is hereby given that a Court will be held on Monday the 12th day of July 1909, at eleven o'clock in the forenoon at the High Court House for the purpose of declaring the dividends in the matters hereundermentioned, and that all objections to the schedules of the insolvents and claims of any of their creditors, which have not previously been determined, will be heard and determined at the time and place abovementioned.

Serial Number of Petition.	Names of Insolvents.	Dividend.
No. 249 of 1906 ..	Clement Angelle (Second Petition)	First.
No. 150 of 1899 ..	Mylapore Arokiam Ghinna Pillay	Do.
No. 4 of 1901 ..	Stephen George Henry Anslo	Do.
No. 132 of 1901 ..	Pathupattoo Triplicane Ananthalwar and Coonnapakam Thirtvengada Chari	Do.
No. 241 of 1902 ..	Coimbatore Puthinamakka Aiyar and Ananthanarayana Aiyar	Do.
No. 73 of 1903 ..	D. Abboy Iyer	Do.
No. 189 of 1902 ..	P. T. Abdul Khadar Saib and Mahomed Osman Saib	Do.
No. 69 of 1903 ..	Patloor Ramakrishna Andimooln Mudali	Do.
No. 219 of 1902 ..	Abham Hossain Saib	Do.
No. 221 of 1902 ..	Manaly Appoocooty Chetty	Do.
No. 160 of 1906 ..	P. V. Aiyasawmy Pillay	Do.
No. 306 of 1905 ..	Kaverippakam Arunachellam Mudali (Second Petition)	Do.
No. 311 of 1906 ..	Muthoovenay Appoo Chetty (Second Petition)	Do.
No. 1 of 1908 ..	Nicholas Anzellini	Do.
No. 211 of 1902 ..	Somangalam Balasundara Naicker	Do.
No. 72 of 1904 ..	Peter Justice Rent (Second Petition)	Do.
No. 97 of 1904 ..	Arthur George Warnaw Eggett	Do.
No. 120 of 1905 ..	Darling Joseph Baptist	Do.
No. 194 of 1893 ..	Henry Alexander Cowan and Alexander Cowan	Do.
No. 90 of 1896 ..	Anthapolly Chengoh Chetty	Do.
No. 63 of 1896 ..	Conjeeveram Candasawmy Chetty (Second Petition)	Do.
No. 237 of 1902 ..	Gokaraju Chinnlah Naidu alias Subbiah Naidu	Do.
No. 108 of 1902 ..	Thumiry Chinnaswmi Chetty	Do.
No. 31 of 1903 ..	Conjeeveram Coomappa Chetty	Do.
No. 177 of 1903 ..	Palaniadia Chellapillay Chetty	Do.
No. 76 of 1907 ..	Maramangalam Celandavelu Mudali	Do.
No. 82 of 1898 ..	Anthony Solomon Dorasawmy Pillay	Do.
No. 270 of 1899 ..	Richard Dillon (Second Petition)	Do.
No. 80 of 1900 ..	Richard Benson (Second Petition)	Do.
No. 134 of 1900 ..	Richard Oswald Spencer	Do.
No. 27 of 1901 ..	George Dupan	Do.
No. 188 of 1901 ..	Peter D'Costa (Fourth Petition)	Do.
No. 107 of 1903 ..	Daniel Constantine D'Roque (Second Petition)	Do.
No. 150 of 1905 ..	Emam Khan Sahib (Third Petition), Abdul Rahiman Khan Sahib, Ghouse Khan Sahib and Khadar Khan Sahib.	Do.
No. 231 of 1907 ..	Olaty Ethirajum Chetty, Olaty Venkatachellam Chetty, Olaty Rathinavelu Chetty and Olaty Narayana Chetty.	Do.
No. 91 of 1900 ..	Nanjappachetty & Gopalakrishna Mudali	Do.
No. 107 of 1905 ..	Ponnuri Govindarajulu Mudali	Do.
No. 178 of 1903 ..	Conjeeveram K. Kistnaswmy Nayudu	Do.
No. 101 of 1907 ..	William Nightingall	Do.
No. 335 of 1900 ..	Joseph Smith Simon (Third Petition)	Do.

Chief Clerk's Office, Madras,
6th April 1909.

J. R. ATKINSON,
Chief Clerk.

ADJOURNMENT OF COURTS.

In modification of this Court's notification, dated the 26th February last, it is hereby notified that the Court of the District Munsif of Chittoor will be closed for the annual recess for six weeks from Monday the 17th May to Saturday the 26th June 1909, both days inclusive.

District Court, North Arcot,
1st April 1909.

K. C. MANAVEDAN RAJA,
District Judge.

In modification of the notification published at page 569, Part II of the *Fort St. George Gazette*, dated the 23rd March 1909, regarding the adjournment of Courts in the District of Guntur, notice is hereby given that the Court of the District Munsif of Narasaraopet will be closed for the summer recess for six weeks from Monday the 26th April to Saturday the 5th June 1909, both days inclusive.

District Court, Guntur,
2nd April 1909.

T. F. RANGA CHARIYAR,
District Judge.

In modification of this Court's notification, dated 9th February 1909, it is hereby notified that the District Munsif's Court of Villupuram will be closed for six weeks from Monday the 26th April to Saturday the 5th June 1909, both days inclusive, instead of for six weeks from Monday the 17th May to Saturday the 26th June.

District Court, South Arcot,
Cuddalore, 5th April 1909.

H. MOBERLY,
District Judge.

In modification of this Court's notification, dated 17th March 1909, in so far as it relates to the District Munsif's Court, Kavali, it is hereby notified that the said Court will be closed for the annual recess for six weeks from Monday the 24th May to Saturday the 3rd July 1909, both days inclusive, instead of from Monday the 3rd May 1909.

District Court, Nellore,
2nd April 1909.

E. L. VAUGHAN,
District Judge.

Notice is hereby given that the Courts of this district will be closed for the annual recess as follows:—

The Courts of the District Judge, Coimbatore, and the District Munsif of Gudalur.	For two months from Monday the 5th April 1909, to Saturday the 5th June 1909, both days inclusive.
The Court of the Subordinate Judge, the Nilgiris.	For two months from Monday the 26th April 1909 to Saturday the 26th June 1909, both days inclusive.
The Courts of the District Munsifs of Erode, Karur, Udumalpet, Kollegal and Tirupur.	For six weeks from Monday the 26th April 1909 to Saturday the 5th June 1909, both days inclusive.

During the adjournment plaints, petitions, etc., will not be received, nor copies of papers granted other than those for which applications have been presented before the adjournment; and for the delivery of such copies arrangements will be made by each court.

District Court, Coimbatore,
26th March 1909.

R. D. BROADFOOT,
District Judge.

Notice is hereby given that the District and Sessions Court of Tinnevelly and the Subordinate Judges' Courts of Tinnevelly and Tuticorin will be closed for the annual recess for two months from Monday the 3rd May to Saturday the 3rd July 1909, both days inclusive, and the District Munsifs' Courts of Tinnevelly and Tuticorin and the Additional District Munsif's Court, Tinnevelly, will be closed with the District Court for six weeks from Monday the 3rd May to Saturday the 12th June 1909, both days inclusive. The District Munsifs' Courts of Srivilliputtur, Srivaikuntam and Sattur will be closed for six weeks from Monday the 24th May to Saturday the 3rd July 1909, both days inclusive, and reopen with the District Court. The District Munsif's Court of Ambasamudram will, as a special case, be closed for six weeks from Monday the 26th April to Saturday the 5th June 1909, both days inclusive.

2. During the adjournment plaints, petitions, etc., will not be received nor copies of papers granted other than those for which applications have been presented before the adjournment.

District and Sessions Court, Tinnevelly,
27th March 1909.

C. G. SPENCER,
District and Sessions Judge.

Notice is hereby given that the District and Sessions Court of Kurnool will be adjourned for the midsummer vacation for two months from Thursday the 22nd day of April to Monday the 21st day of June 1909, both days inclusive, and the District Munsifs' Courts of Kurnool, Markapur and Gooty for six weeks from Thursday the 22nd day of April to Wednesday the 2nd day of June 1909, both days inclusive, and the District Munsif's Court of Nandyal for six weeks from Monday the 3rd day of May to Saturday the 12th day of June 1909, both days inclusive.

2. During the adjournment no plaint, petition or other paper will be received.

3. Arrangements will, however, be made—

(1) for granting copies of judgments, decrees, orders and other papers and documents to which parties to suits or their Pleaders or others are entitled, provided that applications for such copies have been presented before the adjournment,

(2) for transmitting to the High Court the records in appeals, etc.,

(3) for the due service and return to the High Court of the notices issued to respondents,
(4) for all administrative correspondence, and
(5) for the mutual service and return of processes during the adjournment.

4 Urgent applications for bail, etc., will not be entertained by the Sessions Judge at places outside the local limits of his division during the recess They should be made to the High Court (H.C. Cr. Dis. No. 1176 of 1908, dated the 13th October 1908).

District and Sessions Court, Kurnool,
23rd March 1909.

J. W. HUGHES,
Ag. District and Sessions Judge.

IN THE COURT OF THE DISTRICT MUNSIF, AMALAPUR.

INSOLVENT PETITION No. 2 OF 1909. (ORIGINAL SUIT No. 603 OF 1908.)

Nittala Seshayya of Ambajeepeta .. .. *Petitioner.*

Notice, under clause 2 of section 12 of Act III of 1907, is hereby given that Nittala Seshayya, son of China Ramayya of Ambajeepeta in Amalapur taluk, the petitioner above named, has applied to this Court for being declared an insolvent, and that his application is posted to the 1st May 1909 for hearing.

District Munsif's Court, Amalapur,
30th March 1909.

T. BHUJANGA RAO,
Ag. District Munsif.

IN THE COURT OF THE DISTRICT MUNSIF, BAPATLA.

INSOLVENT PETITION No. 4 OF 1909.

(1) Vaddemahkula Anhadu, (2) Vaddemahkula Veerawamigadu, (3) Vaddemahkula Aohadu being minor by mother and next friend Punnamu, residents of Moolapalem, Bapatla taluk .. .. *Petitioners.*
(1) Kurre Vallayya, (2) Marpu Veerayya and (3) Vootla Veerayya .. *Creditors.*

Take notice that the above mentioned petitioners have filed a petition in this Court for being declared insolvents and it will be heard on the 24th May 1909

District Munsif's Court, Bapatla,
24th March 1909.

N. BALARAMADAS,
District Munsif.

IN THE COURT OF THE DISTRICT MUNSIF, CONJEEVERAM.

INSOLVENT PETITION No. 6 OF 1909. (ORIGINAL SUIT No. 465 OF 1908.)

Malaveranga Mathaly .. .. *Petitioner.*

Notice is hereby given that Malaveranga Mathaly, son of Ganthamatha Mathaly, residing in Arapoonjeri Street, Big Conjeeveram, Chingleput district, has presented a petition to this Court praying that he may be adjudged an insolvent and that the 4th day of May 1909 has been fixed for the hearing of the said petition in this Court. All persons claiming to be creditors of the petitioner and interested in the disposal of the petition are required to appear in person or by pleaders before this Court on the said date and take part in the proceedings

District Munsif's Court, Conjeeveram,
30th March 1909.

A. RAJAGOPALA AIYAR,
District Munsif.

IN THE COURT OF THE DISTRICT MUNSIF, CUDDALORE.

INSOLVENT PETITION No. 2 OF 1909.

Mathuserayana Reddiar .. .. *Petitioner.*
Doraisami Pillai and seven others .. .. *Respondents.*

Notice is hereby given that the abovenamed petitioner has, on 24th February 1909, filed a petition in this Court to be declared an insolvent and that the 16th of April 1909 is fixed for the hearing thereof. Anybody who has objections may appear and state his objections on that day.

16th March 1909.

A. SESHAGIRI RAU,
Pleader for Petitioner.

IN THE COURT OF THE DISTRICT MUNSIF, KULITALAI.

SMALL CAUSE No. 587 OF 1907. (INSOLVENCY PETITION No. 6 OF 1909.)

Palanimuthu Ambalagaran, son of Rakkum Ambalagaran now residing in Mittah Kattupatti, Musiri taluk .. .. *Petitioner.*
M. Mookka Pillai and 8 others, sons of Maruda Pillai residing at Musiri. *Respondents.*

The above named petitioner has applied to the said court for adjudging him an insolvent. Any person having any objection to the granting of the application may state his objection in the said court on the 7th May 1909.

District Munsif's Court, Kulitalai,
8th April 1909.

C. SUBRAMANIA AIYAR,
District Munsif.

IN THE COURT OF THE SUBORDINATE JUDGE, KUMBAKONAM.

INSOLVENCY PETITION No. 2 OF 1909.

N. Krishnasami Aiyangar .. .. *Petitioner.*
Muhamad Kasi Rowther and 17 others .. .. *Respondents.*

Notice is hereby given that the above petitioner has been adjudicated an insolvent and that the 13rd day of April 1909 is fixed for the proof of claim.

Subordinate Judge's Court, Kumbakonam, 8th April 1909. A. N. ANANTARAMIER, *Ag. Subordinate Judge.*

IN THE COURT OF THE DISTRICT MUNSIF, PEDDAPUR.

INSOLVENT PETITION No. 4 OF 1909. (S.C. No. 687 OF 1908 ON THE FILE OF THE COCANADA DISTRICT MUNSIF'S COURT).

Paketi Subba Rao of Peddapur .. .. *Petitioner*
Maddala Bulli Viraju and others .. .. *Creditors.*

Notice is hereby given that the abovenamed petitioner has applied to this Court under the Provincial Insolvency Act to be declared insolvent and that the petition will be heard on 1st May 1909

District Munsif's Court, Peddapur, 8th April 1909. S. NARASINGA RAO, *District Munsif.*

IN THE COURT OF THE DISTRICT MUNSIF, PRODDATUR.

INSOLVENT PETITION No. 3 OF 1909.

Ghandikota Pedda Koudiah, son of Ramanujulu of Kallur taluk, Proddatur .. *Petitioner.*

Notice is hereby given that the abovenamed debtor was adjudicated an insolvent on the 2nd March 1909.

District Munsif's Court, Proddatur, 30th March 1909. G. SUBBAYYA SASIRI, *District Munsif.*

IN THE COURT OF THE DISTRICT JUDGE, SALEM.

INSOLVENT PETITION No. 4 OF 1909.

Kupanna Padayachi, son of Maratha Padayachi, residing at Rasikomaripalayam, Namakkal taluk, Salem district .. .. *Petitioner.*

Notice under clause 2, of section 12 of Act III of 1907 (The Provincial Insolvency Act), is hereby given that the above named petitioner has applied to this Court for being declared an insolvent and that his application is posted to 3rd July 1909 for enquiry

Given under my hand and the seal of the Court this 8th day of April 1909

District Court, Salem, 8th April 1909. W. B. AYLING, *District Judge.*

IN THE COURT OF THE DISTRICT MUNSIF, SHIYALI.

INSOLVENCY PETITION No. 11 OF 1909.

Chokkalinga Chettiar .. .. *Petitioner.*
Annakutti Ammi and three others .. .. *Creditors*

Under section 12 (7) of the Provincial Insolvency Act, it is hereby notified that Chokkalinga Chettiar, son of Morugappa Chettiar, residing at Karaimedu, Shiyali taluk, was adjudged insolvent by this Court on the 1st April 1909.

District Munsif's Court, Shiyali, 5th April 1909. S. O. RAMASWAMI AIYAR, *District Munsif.*

IN THE COURT OF THE DISTRICT MUNSIF, SHOLINGHUR.

INSOLVENCY PETITION No. 3 OF 1909.

(1) Thoddasari and (2) Sankarasari .. .. *Petitioners.*
P. Muniswamy Mudaly and five others .. .. *Respondents.*

Notice is hereby given that Thoddasari, son of Muniyasari and Sankarasari, son of first petitioner, residing at Sholinghur, Wallajah taluk, applied to this Court for being declared insolvents and that their application is posted to the 8th day of June 1909 for hearing the objections of the creditors if any.

District Munsif's Court, Sholinghur, 7th April 1909. P. SUBBIAH, *District Munsif.*

IN THE COURT OF THE SUBORDINATE JUDGE, TANJORE.

INSOLVENCY PETITION No. 2 OF 1909.

Rathnasamy Pillai .. .. *Petitioner.*
Aggiasamy Pillai and sixteen others .. .. *Respondents.*

Notice is hereby given that a petition has been presented to this Court by Rathnasamy Pillai, son of Asirvatham Pillai, residing in Mission Metta Street, Tanjore, Tanjore district, praying that he may be adjudged an insolvent under the Provincial Insolvency Act III of 1907, and 28th day of April 1909 has been fixed for the hearing of the said petition in this Court. All persons claiming to be creditors of the petitioner and interested in the disposal of the petition are required to appear in person or by pleaders before this Court on the said date and take part in the proceedings.

Subordinate Judge's Court, Tanjore, 5th April 1909.

D. VENKOBA RAO, *Subordinate Judge.*

IN THE COURT OF THE PRINCIPAL DISTRICT MUNSIF AT TANUKU.

INSOLVENCY PETITION No. 1 OF 1909.

In the matter of Divakarla Narayanamoorty, son of Ramatharakam, residing at Nalapogura, Narasapuram taluq .. .. *Petitioner.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that the above mentioned petitioner has applied to this Court for being declared an insolvent and that his application stands posted to 15th June 1909. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date.

Principal District Munsif's Court, Tanuku, 31st March 1909.

INSOLVENCY PETITION No. 2 OF 1908.

In the matter of Saladi Pandya, son of Bapanna, residing at Kapavaram, Tanuku taluq .. .. *Petitioner.*

Notice is hereby given, under clause 2 of section 12 of Act III of 1907, that the above mentioned petitioner has applied to this Court for being declared an insolvent and that his application stands posted to 15th June 1909. Any creditor wishing to oppose the same may appear before this Court either in person, or by pleader, on the said date.

Principal District Munsif's Court, Tanuku, 7th April 1909.

T. VARADARAJULU NAYUDU, *Principal District Munsif.*

IN THE COURT OF THE DISTRICT MUNSIF, TIRUVALLUR.

INSOLVENCY PETITION No. 4 OF 1908.

Notice, under clause (7) of section 16 of Act III of 1907 (the Provincial Insolvency Act), is hereby given that an order has been made by this Court on the 24th March 1909 adjudicating Abhayi Mudali, son of Venkatachala Mudali, residing at Tiruvallur, Tiruvallur taluk, an insolvent and that the estates and effects of the said insolvent shall vest in Court. All persons indebted to the said insolvent or who have any of his estates and effects, are hereby required forthwith to pay or deliver the same to the Head Clerk of this Court who has been appointed Receiver. It is further notified that the petition stands adjourned to 7th April 1909 for proof of debts. All parties having claims against the estate are hereby called upon to prove them on or before the above date.

District Munsif's Court, Tiruvallur, 29th March 1909.

S. RUNGANADA MUDALIYAR, *District Munsif.*

IN THE COURT OF THE DISTRICT MUNSIF, VAYITRI.

INSOLVENCY PETITION No. 1 OF 1909 (ORIGINAL SUIT No. 123 OF 1908).

Manbiloti Veeran, cooly, residing in Kalpatta amsam and desam of Wynaad taluk .. .. *Petitioner.*
Neelikandy Pakran and five others .. .. *Creditors.*

Notice, under clause 2 of section 12 of Act III of 1907, is hereby given that the abovenamed petitioner has applied to this Court for being declared an insolvent and that his application is posted to 24th day of June 1909 for hearing. Any creditor wishing to oppose the same may appear before this Court either in person or by pleader on the said date.

District Munsif's Court, Vayitri, 3rd April 1909.

V. S. KRISHNA AIYAR, *District Munsif.*

FINANCIAL NOTIFICATION.

STATEMENT OF THE AFFAIRS OF THE BANK OF MADRAS FOR THE WEEK ENDING 3RD APRIL 1909.

Liabilities.		Rs.	a.	p.
Capital paid up	.. .. ..	40,00,000	0	0
Reserve Fund	.. .. ..	42,50,000	0	0
Public Deposits at Head Office .. Rs. 38,73,460 7 6				
Public Deposits at Branches .. Rs. 36,40,812 11 9		75,10,273	3	3
Other Deposits at Head Office and Branches		4,48,26,160	3	10
Bank Post Bills, etc.		92,853	5	4
Sundries		2,54,852	4	5
Total ..		6,13,33,738	0	4

Assets.		Rs.	a.	p.
Government Securities		85,73,452	2	6
Other authorised Investments ..		6,10,888	2	8
Loans on Government and other authorised Securities		1,83,73,546	7	9
Accounts of credit on Government and other authorised Securities ..		1,02,28,277	6	4
Bills discounted and purchased ..		1,84,44,336	6	8
Balances with other Banks		7,80,232	2	0
Bullion		14,031	12	7
Dead Stock		7,01,850	2	3
Stamps		17,021	7	0
Sundries		7,01,056	3	0
		6,09,45,943	11	0
Cash and Currency Notes at Head Office and Branches*		1,12,34,781	5	4
Total ..		6,14,80,732	0	4

* Includes £1,837½ currency on Rs. 4,73,287-8-3.

(By order of the Directors.)

T. KIRKPATRICK,
Chief Accountant.

W. B. HUNTER,
Secretary and Treasurer.

Rate for Demand Loans—8 per cent.

Percentage of Cash to Liabilities payable on demand—37·12

Bank of Madras, Madras, 5th April 1909.

REVENUE NOTIFICATIONS.

NOTICE UNDER SECTION 18, SUB-SECTION (1), CLAUSE (4) OF ACT II OF 1886.

All persons resident or carrying on business in Madras whose incomes are Rs. 5,000 and below per annum are hereby invited under section 18, sub-section (1), clause (4) of Act II of 1886 to prepare under their signatures true returns of their income in the form subjoined and in accordance with the instructions attached thereto, and deliver them or cause them to be delivered on or before 30th April 1909, to the Collector of Income-Tax, Madras.

2. Persons who fail to comply with the above requisition will be assessed on the best information procurable.

Office of the Collector of Income-Tax,
Madras, 2nd April 1909.

E. A. SMITH,
Collector of Income-tax.

RETURN K.

INCOME-TAX.

Name of person.	Residence or place of business. In towns, firm, municipal number of premises and name of street in which the residence or place of business is situated. In districts, give the name of the village.	Sources of income. In this column should be specified separately the sources of income chargeable under Parts I, II, III and IV of Schedule I of the Income-Tax Act II of 1886. Particulars of the sources of income chargeable under Parts I, II, III and IV of the Act.	Number of shares in each income.	Names of shares.	Amount of gross income derived from each of these sources, and the period during which the income from each source has been derived. Amount of gross income.	Period. The year or the portions of the year during which the income has accrued.	Total deductions.	Amount of net profits.	Remarks.
1	2	3			4		5	6	7
					Rs. A. P.		Rs. A. P.	Rs. A. P.	

Subscription.

I do declare that the income stated in this return is truly estimated on all the sources of income therein mentioned; that none but items declared below to be admissible as

deductions have been deducted in arriving at the net profits; that the income under each source has actually accrued within the period stated; and that I have no other source of income liable to income-tax.

STATION (*Signature*)

Dated 190 . (*Designation*)

N.B.—Please give the place of residence with door No. and street in addition to the place of business in the second column of the return.

INSTRUCTIONS FOR THE PREPARATION OF THE TRUE RETURNS OF INCOME REFERRED TO ABOVE.

(1) In the case of a firm, the ordinary designation of the firm should be entered in column 1.

(2) If the person or firm making the return has several places of residence or business, they should all be mentioned in column 2, the principal place of residence or business being specified.

(3) Column 3 should show all sources and amounts of income, specifying separately those chargeable under Parts I, II, III and IV of Schedule II of the Act, and the number of shares in such income and the names of shareholders. In this column should be entered in detail every separate source of income accruing and arising in British India. Salaries, pensions, annuities and gratuities are chargeable under Part I, interest on Government and other securities under Part III and other sources of income including the rental-value of buildings occupied by owners calculated under section 24 of the Act, are chargeable under Part IV of Schedule II of the Act.

(4) In column 4 should be entered the gross income accruing and arising during the year ending on the day on which the person's accounts have been last made up or if the person's accounts have not been made up within the year ending on the 31st day of March in the year immediately preceding that for which the assessment is to be made, then during the year ending on the 31st day of March. In this column, the period during which the income from each source has been derived should be specified.

(5) Against the gross receipts, no deductions should be made on account of disbursements or expenses not wholly and exclusively incurred in respect of the profits returned, nor on account of the maintenance of the assessee himself or his family or domestic establishment; nor shall any deduction be allowed on account of any tax, rate or cess to which the assessee is liable, other than a tax or rate imposed on the assessee, in respect of his ownership of any buildings or lands not used for agricultural purposes under sections 129, 145, 146 and 149 of Act III of 1904 (Madras), sections 83 and 75 of Act IV of 1884 (Madras), section 37 (i) and (ii) of Act V of 1884 (Madras) and section 17 of Act XIII, 1889 (India), (Notification No. 216, dated 17th April 1895, published on page 489, Part I of *Fort St. George Gazette*, dated 30th April 1895).

(6) A deduction for the purpose of securing a deferred annuity or a provision for wife or children or a payment to a Life Insurance Company should not be excluded from column 8, but should be included in the column headed "Total deductions" and supported in the instances case by a receipt for such deduction or payment.

EXAMPLES OF DEDUCTIONS FROM THE GROSS RECEIPTS WHICH ARE ADMISSIBLE.

(a) *In the case of traders or professions.*

(1) Sums actually expended in the repairs of implements, utensils or articles used solely for the purpose of the profession or trade.

(2) Sums expended in insuring or keeping insured the buildings, machinery and plant, implements, and stock used for the purpose of the profession or trade. The deduction is confined to the premia (including subscriptions, etc.) paid during the year upon the income accruing in which the tax is assessed.

(3) The amount of rent paid for any premises exclusively used for such profession or trade.

N.B.—Where they are not exclusively used for such profession or trade, only a *fair* proportion of such rent is admissible for deduction.

(4) The amount actually expended on repairs and renewals of such premises, if the repairs and renewals are at the cost of the assessee. The assessee must be prepared to prove the amount spent by means of vouchers.

(5) The amounts expended as salaries of persons employed solely and exclusively in the profession or trade. When a firm has transactions both in and out of India and realises profit in both by means of an establishment maintained in India in common for both, only a proportionate deduction is allowed (the exact proportion of which will be determined by the assessing officer in each case).

(6) The amount of any loss in trade or of the stock in trade actually written off during the year. In cases where there is loss in one trade or profession and profit in another, the loss may be set off against the profits, and any excess loss deducted. So also loss under any one part of the Schedule may be set off against income under any other part.

(7) The amount of any bad debt (or debts) *bona fide* and upon reasonable grounds written off as irrecoverable within the year, provided—

(i) that such bad debt (or debts) has been regularly brought forward in the ledger from year to year from the date on which the debt arose;

(ii) that it has not been written off to profit and loss before; and

(iii) that when once a particular debt has been *bona fide* and upon reasonable grounds written off to profit and loss in one year, no portion of such debt can be carried forward so as to be set off against or taken into deduction of the profits of the next or any succeeding year.

Note.—In writing off bad debts against the income of any year care must be taken to see that the amount is not unnecessarily deducted and not deducted more than once.

(8) Interest paid on borrowed capital. The assessee may be required to satisfy the assessing officer that only capital actually employed in his trade is taken into account in this connection.

N.B.—When the whole capital is not exclusively employed in the trade, only a *fair* proportion of the interest paid shall be deducted.

(9) Such miscellaneous and contingent charges as Commission or Discount—

Postage, Telegraphic, Law, Advertising and Stationery charges,

Shipping, Freight, Railway and other Transit charges,

N.B.—The nature of the charge and the amount incurred under each should be distinctly demonstrable.

(10) Payments actually made to Insurance Companies for the purpose of securing a deferred annuity or a provision for wife or children or a payment to a Life Insurance Company, but not those set aside to form an Insurance Fund.

(11) Charges incurred in providing tiffin for assistants, clerks and constituents

(12) Amount actually expended from the profits of the year on ordinary maintenance repair of machinery and plant

(13) Such amount as may be actually set apart from the profits of the year for depreciation up to a limit of 10 per cent. on the value of the machinery and plant.

N.B.—Care should be taken to see that the deduction allowed represents the repairs, and depreciation of only one year, *i.e.*, the year the income of which is assessed.

(b) In cases of houses owned and let by the owner for rent.

(1) Sums expended in insuring or keeping insured such houses, the deduction being confined only to the premia (including subscriptions, etc.) paid during the year upon the income accruing in which the tax is assessed.

(2) Actual expenditure during the year on repairs *and* renewal of houses, if such repairs are at the cost of the assessee, but not depreciation in the value of such buildings.

(3) Sums expended in collecting the rent not exceeding 6 per cent. of the gross rental. The deduction applies only to direct payments

(4) Any interest payable to a mortgagee not in possession, whether the interest has or has not been actually paid during the year.

(5) Any rent or quit-rent paid by the Assessee on account of such houses or their sites. [Notification No. 89, dated 26th February 1895, printed on pages 209 & 210, Part I of *Fort St. George Gazette*, dated 5th March 1895].

(c) In cases of houses occupied by the owner for dwelling purposes under section 24 of Act II of 1886.

(1) When buildings are occupied by their owners as dwelling-houses, five-sixths of the estimated annual rent thereof shall be added to the net income under Part IV and the sum total assessed, provided that, where five sixths of the annual rental value exceeds 10 per cent of the assessee's income from all sources whether taxable or not, the excess shall be deducted from the five-sixths of the rental value and the remainder added to the net income under Part IV.

(2) Houses reserved for the use of the owner, but not occupied by him during the period which serves as the basis of assessment.

N.B.—The term *renewal* as used in the rules refers only to such works as are intended to put the building into the same state as it was in when it was originally constructed, while any additional accommodation provided or any material alteration in the plan of the building shall be treated as an addition.

When a portion of the house is occupied by the owner and the remainder let out on hire, the portions should be treated as if they were separate houses and deductions allowed accordingly, *i.e.*, either a sixth of the annual rent-value or actual expenditure on repairs and renewals, as the case may be.

EXAMPLES OF DEDUCTIONS FROM THE GROSS RECEIPTS WHICH ARE NOT ADMISSIBLE.

(1) Amounts expended by Vehils on the purchase of Law books and stationery.

(2) Amounts set apart to form a Renewal Fund in cases where allowance is made for repairs under the rules.

(3) Amount set apart as a Reserve Fund out of profit to meet anticipated or contingent losses.

(4) Amount spent in or not spent for repayment of debts

(5) Interest on capital put in by the partners of the firm

(6) Partner's allowances.

(7) Bad or doubtful debts not written off.

(8) Any set off out of the profits of the year on account of ascertained losses of previous years.

(9) Public or local rates, cesses or taxes other than such taxes or rates as under paragraph (5) of the instructions given above may be deducted. [Notification No. 89, dated 26th February 1895, printed on pages 209 & 210, Part I of *Fort St. George Gazette*, dated 5th March 1895].

(10) Cost of maintenance of the assessee himself or his family or domestics.

(11) Bonuses paid to domestic servants.

(12) Christmas presents to domestic servants.

(13) Subscription to races, charities and schools, etc

(14) Tiffin expenses of partners of a firm when these can be separately ascertained.

(15) Interest not received in cash, a bond being taken for the same.

(16) Deductions for depreciation in the value of buildings.

(17) Payments made to form an Insurance Fund against future losses.

(18) Outlay on the purchase of machinery, plant, etc.

JANMAM REGISTRATION.

Notice is hereby given that enquiry under section 3 of Madras Act III of 1896 (The Malabar Land Registration Act) will be held by the Revenue Divisional Officer, Tellicherry, on the 1st July 1909 at Tellicherry, in respect of the janmam right of S. No. 31/3 in desam No. 128, Motappilavil, to converted into occupied dry.

All persons claiming to be proprietors or joint proprietors of the said survey number are requested to appear in person or by duly authorized agents and represent their claims on the date and at the place mentioned above.

Malabar Collector's Office, Calicut,
1st April 1909.

F. C. PARSONS,
Collector.

Under section 4 of the Malabar Land Registration Act, it is hereby notified that an enquiry into the jenmam title to S. No. 1/1 of desam No. 31, Chemmerathôor, of Kurumbranad taluk, which was treated as unregistered and assessed at the time of settlement, but a portion of which is now found to be occupied, will be held by the Divisional officer, Tellicherry, in order that the name of the jenmi may be registered.

All persons claiming to be proprietors or joint proprietors of the land are required hereby to appear in person or by duly authorized agents before the Divisional officer on the 1st July 1909 at Tellicherry to represent their claims to have their names registered as such.

Malabar Collectors' Office, Calicut,
1st April 1909.

F. C. PARSONS,
Collector.

Notice is hereby given that enquiry under section 3 of Madras Act III of 1896 (The Malabar Land Registration Act) will be held by the Revenue Divisional Officer, Palghat, on the 1st July 1909 at Palghat in respect of the jenmam right of S. No. 162 in desam No. 77, Irimbiam, in Ponnani taluk, which has been omitted to be surveyed and settled at the survey and settlement of the taluk.

All persons claiming to be proprietors or joint proprietors of the said survey number are requested to appear in person or by duly authorized agent and represent their claims on the date and at the place mentioned above.

Malabar Collector's Office, Calicut,
1st April 1909.

F. C. PARSONS,
Collector.

Notice is hereby given that enquiry under section 3 of Madras Act III of 1896 (The Malabar Land Registration Act) will be held by the Revenue Divisional Officer, Palghat, on the 1st July 1909 at Palghat in respect of the jenmam right of S. No. 60 in desam No 393, Panthavur, of Alangode amsam, Ponnani taluk, which has been classed as unassessed and unregistered at settlement but requires to be registered and assessed by reason of reclamations effected therein.

All persons claiming to be proprietors or joint proprietors of the said survey number are requested to appear in person or by duly authorized agent and represent their claims on the date and at the place mentioned above.

Malabar Collector's Office, Calicut,
6th April 1909.

R. B. WOOD,
Ag. Collector.

Notice is hereby given that enquiry under section 3 of Madras Act III of 1896 (The Malabar Land Registration Act) will be held by the Revenue Divisional Officer, Tellicherry, on the 1st July 1909 at Tellicherry in respect of the jenmam right of S. No. 18/7 in desam No 113, Thirumeni, in Kurumbranad taluk, which has been classed unregistered at the time of settlement and since converted into occupied dry.

All persons claiming to be proprietors or joint proprietors of the said survey number are requested to appear in person or by duly authorised agent and represent their claims on the date and at the place mentioned above.

Malabar Collector's Office, Calicut,
1st April 1909.

F. C. PARSONS,
Collector.

Notice is hereby given that enquiry under section 3 of Madras Act III of 1896 (The Malabar Land Registration Act) will be held by the Revenue Divisional Officer, Tellicherry, on the 1st July 1909 at Tellicherry in respect of the jenmam right of S. No 3/9 in desam No 106, Purameri, in Kurumbranad taluk, which has been classed as unregistered at the time of settlement and since converted into occupied dry.

All persons claiming to be proprietors or joint proprietors of the said survey number are requested to appear in person or by duly authorised agent and represent their claims on the date and at the place mentioned above.

Malabar Collector's Office, Calicut,
1st April 1909.

F. C. PARSONS,
Collector.

NOTIFICATIONS.

No 8.—The following amendments will be made in Commissioner's notification No 11, dated 24th April 1899 (published on pages 703 and 704 of the *Fort St. George Gazette*, dated 2nd May 1899, Part II), as amended by notifications No. 5, dated 12th March 1900, No. 12, dated 6th September 1900, No 10, dated 21th June 1901, and No. 2, dated 13th February 1903 :—

(I) *Omit* clause (c) of Rule 1 :—

(II) *Insert* the following as item (iv) in clause (d) of Rule 1 :—

"v. Power under section 75 to call upon purchasers of doubtful solvency to deposit an additional two months' rental or to furnish securities."

(III) *Substitute* the following for clause (e) of Rule 1 :—

"(e) To Revenue Inspectors :—

All or any of their powers—

(i) Under section 21 with respect to the issue of special permits for the transport of liquor not exceeding five gallons in quantity in the case of spirits, fifteen gallons in quantity in the case of toddy and ten gallons in quantity in the case of other liquors.

(ii) Under section 18 in respect of the issue of licenses for the possession of liquor not exceeding the respective quantities for the transport of which they may issue special permits.

Provided that the permits granted by Revenue Inspectors under section 11 and licenses granted by them under section 13 shall be valid only in the limits of the taluks in which they are employed, and that the issue of all such licenses and permits shall be immediately reported to the departmental superior of the officer granting them".

(IV) *Omit* the following words in clause (i) of Rule I:—
"With the previous consent of the Commissioner,"

(V) *Omit* the following note:—
"The Deputy Commissioner, Central Division, is a Collector and the Inspector, Madras Town Circle, and his Assistants are Tahsildars for purposes of this notification."

Board of Revenue (Separate Revenue), Chepauk, 31st March 1909.

H. A. B. VERNON, *Secretary*

No. 9.—Under Rule I (2) of the Opium Rules published with Government Notification No. 124 dated 21st March 1903, on pages 371 to 374 of the *Fort St. George Gazette*, dated 26th March 1903, Part I, and in supersession of all previous notifications on the subject, the Board of Revenue hereby authorises the Divisional Officers and Tahsildars in the Presidency to exercise the powers of a Collector under those rules to the extent indicated:—

(i) Divisional officers—in regard to the grant of opium licenses, the grant of permission for the transport of opium from one shop to another under Rule XII, the punishment of licensees under Rule XXVI, the disposal of stocks of opium remaining with the licensees at the close of a lease under Rule XXVII and the fining of licensees for breaches of conditions of their licenses;

(ii) Tahsildars—in regard to the fining of licensees for failure to pay kists.

Note.—The Collector of Madras will exercise the powers himself in the Madras town.

Board of Revenue (Separate Revenue), Chepauk, 31st March 1909.

H. A. B. VERNON, *Secretary*.

MARINE NOTIFICATIONS.

List of Shipping in the Madras Roadstead with their Destination, etc., on the 10th April 1909, as reported by Commanders or Agents at this office.

Ship's name.	Tonnage.	Commanders.	Destination.	When to sail.	Agents.
S.S. "Clan Ross" ..	1641	J. B. Gourlay ..	London	1909. 12th April ..	Messrs. Gordon, Woodroffe & Co.
S.S. "Golconda" ..	3551	P. Diedrichsen ..	Calcutta	11th do ..	Do.
S.S. "Umballa" ..	2469	J. P. Cargill ..	Unknown ..	Uncertain ..	Messrs. East & Co.
S.S. "Bella of France" ..	7337	F. E. Shrubsole ..	Calcutta	10th April ..	South Indian Export Company.
S.S. "Falcon Hall" ..	1126	T. Taylor ..	Unknown	Uncertain ..	Do.
S.S. "Twingoon" ..					Messrs. Shaik, Wallace & Co.

Report of Vessels arrived at and departed from the Port of Madras from the 3rd to the 10th April 1909.

ARRIVALS.

Date arrived.	Vessel's name	Tons.	Nation.	Commander's name.	Where from.	When left.
1909. 3rd April..	S.S. "Nadir" ..	2811	B.	W. C. Bird ..	Bombay	1909. 2nd April.
4th " ..	S.S. "Holywell" ..	3059	"	G. Sharpe ..	London	5th Mar.
5th " ..	S.S. "Patiala" ..	1979	"	J. Farquharson ..	Negapatam	3rd April.
6th " ..	S.S. "Spartan" ..	2378	"	....	....	..
8th " ..	S.S. "Golconda" ..	3750	B.	A. B. Cave ..	Calcutta	2nd April.
6th " ..	S.S. "Falmouth" ..	2218	"	D. F. Macdonald ..	Rangoon	2nd "
8th " ..	S.S. "Gutenfels" ..	3151	G.	P. Diedrichsen ..	Hamburg	28th Feb.
7th " ..	S.S. "Hongwo" ..	3478	B.	P. Harrington ..	Singapore and Penang ..	1st April.
7th " ..	S.S. "Clan Ross" ..	1654	"	J. B. Gourlay ..	Galle	6th "
8th " ..	S.S. "Patna" ..	2832	"	R. White ..	Calcutta, via Northern Ports..	28th Mar.
8th " ..	S.S. "Twingoon" ..	1130	"	T. Taylor ..	Rangoon	4th April.
9th " ..	S.S. "Umballa" ..	....	"	....	....	..
10th " ..	S.S. "Bella of France" ..	2469	B.	J. P. Cargill ..	Calcutta	6th April.

DEPARTURES.

Date sailed.	Vessel's name.	Tons.	Nation.	Commander's name	Whither bound
1909.					
3rd April ..	S.S. "Dundola" ..	2197	L.	F. Giuseppella ..	Calcutta.
3rd " ..	S.S. "Ravenlaia" ..	3523	G.	F. Pfeiffer ..	Do
4th " ..	S.S. "Gakenfels" ..	2294	B.	P. Rehls ..	Do
4th " ..	S.S. "Nadir" ..	2041	"	W. C. Bird ..	Calcutta via Coast.
5th " ..	S.S. "Yingeth" ..	2813	"	W. Rule ..	Calcutta.
8th " ..	S.S. "Sanctoria" ..	..	"	.... ..	....
8th " ..	S.S. "Clan Stuart" ..	2235	E.	T. Walker ..	Calcutta.
6th " ..	S.S. "Golconda" ..	3730	"	A. E. Cave ..	London via Colombo and Suez Canal.
7th " ..	S.S. "Sutton Hall" ..	2870	"	W. Hannaford ..	Marseilles and London
7th " ..	S.S. "Patiala" ..	1929	"	J. Farquharson ..	Penang and Singapore.
8th " ..	S.S. "Pasha" ..	3839	"	R. White ..	Bombay via Southern Ports.
8th " ..	S.S. "Thongwa" ..	3428	"	F. Herrington ..	Penang and Singapore via Southern Ports.
9th " ..	S.S. "Palmcotta" ..	2708	"	D. F. Macdonald.	Negapatam.
9th " ..	S.S. "Ealywell" ..	3059	"	G. Sharpe ..	Calcutta

Port Office, Madras.
20th April 1909.

T. H. BAKER,
Offg. Deputy Conservator of the Port.

MILITARY NOTIFICATIONS.

CLAIMANTS WHO HAVE ATTAINED THEIR MAJORITY.

It is hereby notified that claims from the undermentioned individuals on account of the pathimony due to them should be submitted to the Deputy Controller of Military Accounts, Bolarum, through the Staff Officer of the station at which each claimant may be residing :—

Names of warrant and non-commissioned officers and soldiers deceased.	Claimants.
Brooks, John, Sergeant, Infantry Veteran Company ..	Caroline Brooks (daughter). Dennis Brooks (son).
Brandon, John, Gunner, European Artillery Veteran Company.	John Brandon (son).* Charles Brandon (son).
Clarkson, Samuel, Carnatic Ordnance Artificer	Ann Clarkson (daughter).
Carroll, J., Sergeant, 2nd European Light Infantry ..	Elizabeth Carroll (daughter). Joseph Carroll (son). Agnes Carroll (daughter).
Cosser, J., Sub-Conductor, Ordnance Department ..	John Cosser (son)
Crawley, Sergeant	George Wellington Crawley (son).
Doyle, J., Gunner, 4th Battalion, Madras Artillery ..	James Doyle (son).
Danford, S., Gunner, 3rd Battalion, Madras Artillery ..	Amelia *alias* Emma Danford (daughter).
Furlong, J., Corporal, 3rd Madras European Regiment ..	John Furlong (son).
Flynn, J., Corporal, 1st Madras Fusiliers	James Flynn (son). William Flynn (son). Joseph Flynn (son).
Grimstone, R., Sergeant, 3rd Madras European Regiment	Perquira Grimstone (daughter). Richard Grimstone (son).
Hawkins, Richard, Private, European Infantry Veteran Company.	Jeremiah Mitchell Foster Hawkins (son). George Hawkins (son)
Hunsley, W., Sub-Conductor, Ordnance Department ..	Charles Hunsely (son).
Hutchins, James, Gunner, 2nd Battalion, Artillery ..	George Henry Hutchins (son).
Healey, P., Hospital Sergeant	Edward Healey (son). Frank Healey (son).
Kelsker, J. T., Bombardier, 3rd Battalion, Artillery ..	Mary Kelsker (daughter).
Knowles, W. S., Bugler, D. Company, 1st Battalion, Madras Artillery.	Andrew James Knowles (son).
McDonald, B., 2nd Corporal, Sappers and Miners ..	James McDonald (son).
McGuire, Michael, Staff Barrack Sergeant, B. Company, 4th Battalion, Artillery.	Andrew McGuire (son).
McManus, J., Foreman, Carnatic Ordnance Artificer Corps.	Agnes Maude McManus (daughter). Mary Elizabeth McManus (daughter). Ranh McManus (daughter). Patrick John McManus (son)
Murphy, J., Private, 3rd Madras European Regiment ..	James Murphy (son).
Nicholson, T., Shoeing Smith	Arabella Hannah Nicholson (daughter).
Rothe, R., Corporal, 2nd European Light Infantry ..	Catherine Rothe (daughter).

* Claim received, but claimant has not yet appeared to receive payment.

Names of warrant and non-commissioned officers and soldiers deceased.	Claimants.
Scully, E., Sub-Overseer	.. { Eleanor Scully (daughter). John Scully (son).
Smith, Michael, Color Sergeant, 1st Madras Fusiliers	.. Mary Ann Smith (daughter).
Smithes, R., Sergeant, 2nd Battalion, Artillery ..	.. Henry Smithes (son)
Sheepard, J., Sergeant, 23rd Brigade, Royal Artillery	.. { John Sheepard (son). Ellen Sheepard (daughter).
Wallace, J., Gunner, 4th Battalion, Artillery ..	.. { John Wallace (son).
Wiggins, R., Gunner, Madras Artillery ..	.. { Thomas Wallace (son). .. John M. Wiggins (son).

Office of the Deputy Controller of Military Accounts, Secunderabad Dvn., Bolarum, 1st April 1903.

C. W. BUTLER, Captain,
for Dy Controller of Mily. Accounts.

NOTICE.

Notice is hereby given that all applications for any wages due to extra workmen of this Factory for previous months should be sent to the Warrant officer in charge of the Gun Carriage Factory, Madras, on or before the 15th of April 1903. No notice will be taken of any applications submitted after that date.

Gun Carriage Factory, Madras,
1st April 1903.

S. SMITH, Col., R.A.,
Superintendent, Gun Carriage Factory.

OFFICIAL ADVERTISEMENTS.

SALE OF SANDALWOOD.

TENDERS are invited for the purchase of the undermentioned descriptions and approximate quantities of sandalwood stored in Vellore Range Office Depot

2. Tenders should be superscribed "Tender for the purchase of Sandalwood" and should be forwarded by registered post to the District Forest Officer, North Arcot, so as to reach him on or before the 17th April 1903

3. Tenderers should tender for each class of billets, roots, chips and saw dust separately per maund of 25 lbs., and each tender must be accompanied by a deposit of Rs. 200 paid either in currency notes or by Post Office money order.

4. Successful purchasers must, within five days from the date of receipt of order confirming the sale, pay the balance due, failing which the deposit will be forfeited to Government and the sandalwood resold at the tenderer's risk. The tenderer will have no claim for any profit accruing from such sale.

5. The deposit of unsuccessful tenderers will be immediately returned.

6. The sandalwood must be removed within a week from date of payment of the full amount and in default, godown rent will be charged at the rate of one rupee per diem until the date of removal.

7. The sandalwood will be weighed as it is in depot and no further cleaning will be undertaken by the Forest Department or purchaser previous to weighment.

8. Tenderers before submitting their offers are recommended to inspect the sandalwood in the depot as no remission in any case will be afterwards granted either on account of the alleged bad quality of the sandalwood or because of errors of description.

9. The right to reject all or any of the tenders is reserved.

Description and class of sandalwood.

Class.	Lot No.	Approximate quantity in maunds of 25 lbs. each. Maunds.	Lbs.	Class.	Lot No.	Approximate quantity in maunds of 25 lbs. each. Maunds.	Lbs.
First class billets	1	665	15	Second class billets	2	920	12
Do.	2	594	..	Third class billets ..	1	389	4
Do.	3	983	23	Do ..	3	50	..
Do.	4	332	32	Fourth class billets ..	1	66	12
Do.	5	569	17	Roots, first class	..	440	15
Do.	6	426	29	Roots, second class	..	100	..
Do	7	187	15	Roots, Chips	..	1,400	..
Second class billets	1	445	24	Saw dust	..	8	20

N.B.—The billets are heartwood The sapwood has been almost entirely cleaned off before weighing. As the quantities in the depot may be in excess of the above, the successful tenderer must take delivery of the same after paying for the actual weight delivered to him by the Range Officer. Intending purchasers or their agents will be allowed to inspect the sandalwood at Vellore Forest Range Office upon production of this notice.

27th March 1903.

J. S. BATTIE,
District Forest Officer, North Arcot.

TENDER FOR CARTS AND COOLIES.

TENDERS are invited up to 15th April 1909 for the supply of carts and coolies for despatch of articles from Public Works Workshops and Stores

2 Each tender must be accompanied by an earnest-money of Rs. 25 in cash which will be returned if the tender is not accepted.

3. The successful tenderer will be required to deposit Rs. 100 and enter into agreement within fourteen days from date of acceptance of his tender.

4. Tenders should specify rates for the following:—

Rate per coolie per mile.
Rate from 1 to 10 cwts. per cart per mile.
Rate from 1 to 10 cwts per truck per mile.
Rate from 10 to 20 cwts. per cart per mile
Rate from 10 to 20 cwts. per truck per mile
Rate per ton for articles weighing more than one ton per cart per mile.
Rate per ton for articles weighing more than one ton per truck per mile.
Loading and unloading heavy articles per ton.
Loading and unloading other articles per ton.

H. B. PEIRCE,
Genl. Supt., P.W. Workshops and Stores

Madras, 27th March 1909.

TENDERS FOR THE SUPPLY OF OILS.

NOTICE is hereby given that sealed tenders will be received at 2 P.M. on the 15th April 1909 by the undersigned for the supply of the following oils during 1909-1910:—

(1) Coconut oil
(2) Turpentine, country.
(3) Linseed oil, double boiled.
(4) Linseed oil, pale boiled.
(5) Linseed oil, raw.
(6) Wood oil, double boiled.
(7) White cotton waste.
(8) Lamp cotton.

2. Each tender must be accompanied by a deposit of Rs. 100 in cash or currency notes as earnest-money which amount will be returned if the tender is not accepted.

3 The person whose tender is accepted must deposit for all the items Rs. 200 and execute an agreement for the supply of the above within 14 days of the acceptance of the tender, failing which the earnest money will be forfeited

4 Tenders should be made for all of the above and be superscribed on the cover containing them "Tenders for the supply of oils"

5. Full name and address should be given below the signature of the tenderer.

6. The General Superintendent reserves to himself the right of rejecting any or all of the tenders received without assigning any reason for so doing.

7. Any further information can be obtained from the undersigned.

H. B. PEIRCE,
Genl. Supt., P.W. Workshops and Stores

Madras, 27th March 1909.

RECOVERY OF WRECKS.

NOTICE is hereby given, under section 76 of Act VII of 1858, that the undermentioned property has been salvaged within the limits of the port of Madras, and claimants should submit their claim within a week's time from the date of the circular and remove the articles claimed within the close of the month on payment of the salvage charge. Should they fail, the articles will be sold in the following month by the Engineer No. 2, Port Trust, Madras:—

Description of articles	Mark.	Date of recovery.	Place of recovery.
Thirteen flat iron bars	Nil	2nd April 1909	Within the Madras Harbour.
Four square iron bars	"	3rd do.	
One round iron bar	"	3rd do.	
Nineteen flat iron bars	"	5th do.	
Five square iron bars	"	5th do.	
Two round iron bars	"	5th do.	
One bundle of square iron bars	"	6th do.	
Sixteen flat iron bars	"	6th do.	
Two square iron bars	"	6th do.	
One round iron bar	"	7th do.	
Thirteen flat iron bars	"	7th do.	
Eight square iron bars	"	7th do.	
Two round iron bars	"	7th do.	
One steel bar	"		

விளம்பரம்.

நெல்லூர் 1889-ம் ஆண்டின் 7-வது சட்டம் 76-வது செகையாகு விளம்பரத்தின் மூலம் பார்க்கும், கூடூர் தாலுக்காவில் கடலோரத்தில் கொடிகேயில் இலை மரம் விற்கும் பாத்தியை மற்ற வாரியிட்டு நிலம் ஒதுக்கப்பட்டுள்ளது. ஏலத்தில் கலந்துகொள்ள விரும்புவோர் இந்த விளம்பரத்தின் மூலம் வரும் நிபந்தனைகளை கொண்டு சரியாக அறிந்து கொள்ளவும். அப்படி கொள்ளாமல் ஏலம் போட்டால் ஏலம் 2-வது வாரியில் மறுபடி ஏலம் விடப்படும்.

ஏலத்தலம் பெயர்.		குறி.		ஏலம் விடும் நாள்.		கட்டிய இடம்.
				1909 ஆம்		
13 நம்பர் இருப்பிடங்கள்	...	மேற்படி	...	மார்ச்சி	31-ம்	
4 ஏஜ் இருப்பிடங்கள்	...	ஒடி.	...	ஒடி.	30-ம்	
1 உருவ இருப்பிடம்	...	ஒடி.	...	ஒடி.	31-ம்	
19 நம்பர் இருப்பிடங்கள்	...	ஒடி.	...	ஒடி.	5-ம்	
5 ஏஜ் இருப்பிடங்கள்	...	ஒடி.	...	ஒடி.	6-ம்	
2 உருவ இருப்பிடங்கள்	...	ஒடி.	...	ஒடி.	5-ம்	மேற்படி தாலுக்கா குடி.
1 ஸ்டே ஏஜ் இருப்பிடங்கள்	...	ஒடி.	...	ஒடி.	5-ம்	
16 நம்பர் இருப்பிடங்கள்	...	ஒடி.	...	ஒடி.	6-ம்	
2 ஏஜ் இருப்பிடங்கள்	...	ஒடி.	...	ஒடி.	6-ம்	
1 உருவ இருப்பிடம்	...	ஒடி.	...	ஒடி.	8-ம்	
13 நம்பர் இருப்பிடங்கள்	...	ஒடி.	...	ஒடி.	7-ம்	
6 ஏஜ் இருப்பிடங்கள்	...	ஒடி.	...	ஒடி.	7-ம்	
2 உருவ இருப்பிடங்கள்	...	ஒடி.	...	ஒடி.	7-ம்	
1 எழுத்து	...	ஒடி.	...	ஒடி.	7-ம்	

Fort Office, Madras,
8th April 1909.

F. H. BAKER,
Offg. Deputy Conservator of the Port
for Receiver of Wrecks for the Port of Madras.

RESALE OF COUPES IN THE KANDUKUR, KAVALI AND NELLORE TALUKS.

A RESALE of all the coupes in the Kandukur, Kavali and Nellore taluks (Kavali Range) that were notified for sale in the Forest Sheet of the *Nellore District Gazette*, dated the 1st February 1909, will be held at 2 P.M., on Monday the 26th April 1909 at Kavali either by the District Forest Officer, Nellore, or the Range Officer, Kavali, under the conditions printed in the said Forest Sheet.

24th March 1909.

T. M. NALLASAMI NAYUDU,
District Forest Officer.

GOVERNMENT PUBLICATIONS FOR SALE

BY THE SUPERINTENDENT, GOVERNMENT PRESS, MINT BUILDINGS, MADRAS, AND BY THE FOLLOWING BOOKSELLERS:—

AGENTS IN INDIA.

Messrs. R. Cambray & Co., Calcutta.
Messrs Thacker, Spink & Co., Calcutta.
Messrs. D. B. Taraporevala Sons & Co., Bombay.
Messrs. Thacker & Co., Ld., Bombay.
* Mr. T. K. Sitarama Ayyar, Kumbakonam.
Messrs. Cambridge & Co., Madras.
Messrs. Higginbotham & Co., Mount Road, Madras.
Messrs. V. Kalyanarama Iyer & Co., Esplanade, Madras.
Messrs. S. Murthy & Co., Appollo Press, Madras.
Messrs. G. A. Nateson & Co., Madras.
Messrs. Temple & Co., Georgetown, Madras.
Messrs P. R. Rama Iyer & Co., Madras.
Mrs. Radhabai Atmaram Sagoo, Bombay.
Saraswati Publishing House, Popham's Broadway, Madras.
Mr. F. Seymour Hale, Bombay.
Messrs Thompson & Co., Madras.
Messrs. T. Coopoosawmy Naicker & Co., Madras.

* Agent for sale of the Legislative Department publications.

AGENTS IN EUROPE.

Mr. E. Arnold, 41 & 43, Maddox Street, Bond Street, W., London.
Messrs. Constable & Co., 10, Orange Street, Leicester Square, W.C., London.
Messrs Grindlay & Co., 54, Parliament Street, S.W., London.
Messrs Henry S. King & Co., 65, Cornhill, E.C., London.
Messrs. P. S. King and Son, 2 & 4, Great Smith Street, Westminster, S.W., London.
Messrs. Kegan Paul, Trench Trübner & Co., 43, Gerrard Street, Soho, W., London.
Mr. B. Quaritch, 11, Grafton Street, New Bond Street, W., London.
Mr. T. Fisher Unwin, 1, Adelphi Terrace, London, W.C.
Messrs. W. Thacker & Co., 2, Creed Lane, London, E.C.
Mr. B. H. Blackwell, 50 & 51, Broad Street, Oxford.
Messrs. Deighton, Bell & Co., Cambridge.
Messrs Friedländer & Sohn, 11, Carlstrasse, Berlin.
Mr. Otto Harrassowitz, Leipzig.
Mr. Karl W. Hiersemann, Leipzig.
Mr. Ernest Leroux, 28, Rue Bonaparte, Paris.
Mr. Martinus Nijhoff, The Hague, Holland.
Mr. Rudolf Haupt, Halle-a-S., Germany.
Messrs. Luzac & Co., of 46, Great Russell Street, London W.C.

[A Catalogue of all Madras Government Publications available for sale may be obtained gratis from the Government Press, Madras.]

List of Books published during the Current Quarter.

[The amounts within parentheses are for packing and postage.]

PUBLIC DEPARTMENT.

RECORDS OF FORT ST. GEORGE: COUNTRY CORRESPONDENCE. POLITICAL DEPARTMENT. 1804. Foolscap folio, paper cover. As. 9 or 9*d*. (1 *a*.)

FINANCIAL DEPARTMENT.

LIST OF CORRECTIONS TO THE MADRAS TREASURY MANUAL. Sixtieth List. Price 6. (6 *p*.)

EDUCATIONAL DEPARTMENT.

A DESCRIPTIVE CATALOGUE OF THE SANSKRIT MANUSCRIPTS IN THE GOVERNMENT ORIENTAL MANUSCRIPTS LIBRARY, MADRAS. VOLUME V. DHARMA SASTRA. Royal 8vo. Printed, 1909. Rs. 1. As. 8, or 2*s*. 3*d*. (3 *a*.)

SYLLABUS OF BANKING, revised up to 24th March 1909. Price 2. (6 *p*.)

LEGISLATIVE DEPARTMENT.

GOVERNMENT OF INDIA ACTS.

ACT III OF 1909. THE PRESIDENCY TOWNS INSOLVENCY ACT. Foolscap folio. English As. 2–3 (1*a*.)

GOVERNMENT OF MADRAS ACTS.

ACT I OF 1909. AMENDMENT TO THE REVENUE RECOVERY ACT II OF 1864. Foolscap folio. Hindustani Price 3. (3 *p*.)

ACT II OF 1909. AN ACT TO REPEAL THE LABOUR AND EMIGRATION ACT V OF 1866. Foolscap folio. Hindustani Price 3. (3 *p*.)

ACT III OF 1909. AN AMENDMENT TO THE MADRAS DISTRICT POLICE ACT OF 1859 AND THE MADRAS TOWNS NUISANCES ACT OF 1859. Foolscap folio. Hindustani. Price 3. (3 *p*.)

ACT IV OF 1909. AN ACT TO AMEND THE MADRAS ESTATES LAND ACT OF 1908. Royal 8vo, stitched English Annas 1, price 6. (1 *a*.) Foolscap folio In English, Tamil, Telugu, Canarese or Uriya. Each Price 3. (3 *p*.)

GOVERNMENT OF MADRAS REGULATION.

MADRAS REGULATION IV OF 1821. (CRIMINAL COURTS.) Foolscap folio. Telugu or Hindustani, Price 3. (3 *p*.)

List of Books published from 1st October 1908 to 31st March 1909.

PUBLIC DEPARTMENT.

ANNUAL RETURNS OF THE CIVIL HOSPITALS AND DISPENSARIES IN THE MADRAS PRESIDENCY FOR 1907 (Triennial.) Foolscap folio, boards Re. 1–12 or 1*s*. 9*d*. (3 *a*.)

LINGUISTIC SURVEY OF INDIA. VOL. IX. INDO-ARYAN FAMILY. CENTRAL GROUP PART II. SPECIMENS OF RAJASTHANI AND GUJARATI. Collected and Edited by G. A. GRIERSON, C.I.E., PH.D., D.LITT., I.C.S. (Retired). 1908. Super Royal, paper cover. Rs. 5 or 7*s*. 6*d*. (10 *a*.) Cloth, lettered. Rs. 6—8 or 9*s*. 9*d*. (*As.* 1–1)

LIST OF CIVIL SERVANTS OF THE MADRAS PRESIDENCY corrected up to 1st October, 1st November and 1st December 1908 and 1st January, 1st February and 1st March 1909. Royal 8vo. Each Rs. 3. As. 3. (3 *p*.)

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Collector.

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M. MD. HUSSAIN,
Registrar.

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District Board Office, Bellary,
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P. R. NARAYANA AIYAR,
Deputy Director of Survey, No. VI Reserve Party, Coimbatore.

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Chairman, Municipal Council.

Municipal Office, Bimlipatam,
1st April 1909.

PRIVATE ADVERTISEMENTS

ON or after 23rd day of April 1909 I intend moving the High Court of Judicature at Madras to enrol me as a Vakil thereof.

V. MUTHU RAMALINGAM,
Apprentice.

Madras, 24th March 1909.

I INTEND moving the High Court of Judicature at Madras on or after the 22nd April 1909 for my enrolment as a Vakil thereof.

L. S. VEERARAGHAVA AIYAR.

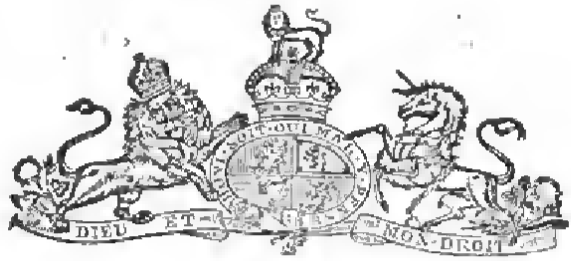
Palm Grove, Mylapore, Madras,
19th March 1909.

I INTEND applying, on or about the 20th of April 1909, to the High Court, Madras, to be admitted as a Vakil thereof.

P. R. NARAYANASWAMI.

Mylapore, 22nd March 1909.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.



SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 15.] MADRAS, TUESDAY EVENING, APRIL 13, 1909. [Price, 7 annas.

ADMINISTRATOR-GENERAL'S HALF-YEARLY SCHEDULES OF ESTATES,

PREPARED UP TO

31st DECEMBER 1908

UNDER

SECTION 44 OF ACT II OF 1874.

SCHEDULE of all SUMS of MONEY set apart and retained

Amounts in the custody of the Accountant General of Madras under the

Serial Number.	ESTATES.	Date of Administration.	Balances on 30th June 1868.						Receipts from 31st Dec.	
			Government Securities.	Bank or other Stock, &c. not being Government Securities.	Cash. To Credit.			Cash. To Debit.	Government Securities.	Bank or other Stock, &c., &c.
			Rupees.		Rupees.	Annas.	Pies.	Rupees Annas. Pies.	Rupees.	
1	Arnot, Lieutenant David	1840 Nov. 28	....	....	774	4	8	....	....	....
2	Angelo, Major Frederick	1870 March 26	....	....	309	8	6	....	....	....
3	Atkinson, Henry Gardner	1874 Feb. 16	....	....	748	8	4	....	....	....
4	Albert, Life Assurance Arbitration	1875 Sept 16	....	....	242	0	0	....	....	....
5	Armstrong, Major James Tudor Moore ..	1877 Jan. 9	....	....	677	8	3	....	....	....
6	Antona, Apothecary Christian Minkel ..	1860 Oct. 3	....	....	44	7	4	....	....	....
7	Bryce, Second Lieutenant William ..	1853 Aug 27	....	....	48	8	0	....	....	....
8	Brenner, Lieutenant Alexander Robertson ..	1859 Nov 28	....	....	104	10	0	....	....	....
9	Bhat Bower, Asst. Surgeon William Henry ..	1847 May 6	....	....	108	0	0	....	....	....
10	Brethaupt, Robert	1859 Aug. 16	....	....	82	10	5	....	....	....
11	Birney, Mrs. Eliza	1840 April 24	....	....	103	14	9	....	....	....
12	Brabner, Lieutenant Charles Napier Gordon.	1861 Feb 9	....	....	128	7	4	....	....	....
13	Brice, Lieutenant Robert William	Do April 18	....	....	101	8	3	....	....	....
14	Bird, Captain William Cornelius John Fraser.	Do Aug 18	....	....	108	8	7	....	....	....
15	Barker, Lieutenant Richard	1862 Feb 17	....	....	45	10	10	....	....	....
16	Bibee Mangapathy Naidu	1866 June 15	....	....	27	8	3	....	....	....
17	Bochay, William Kavanagh	Do Dec 22	....	....	196	6	7	....	....	....
18	Burke, Assistant Supervisor Mark ..	1865 Jan. 15	....	....	218	0	11	....	....	....
19	Bowyer Lieutenant George Henry ..	Do Nov. 4	....	....	32	8	6	....	....	....
20	Bloomfield, Captain Charles George ..	1868 Jan. 11	....	....	207	14	2	....	....	....
21	Blayth, Captain D'Urban William Fraser ..	Do. Oct. 29	....	....	65	13	8	....	....	....
22	Bakott, George	1866 June 18	....	....	279	0	7	....	....	....
23	Bromhead, Captain Edward	Do. July 23	....	....	147	3	3	....	....	....
24	Boag, Engine-driver Henry	Do. Aug. 23	....	....	84	13	8	....	....	....
25	Bunnett, Lieut.-Colonel William Townsend ..	1870 Oct. 29	....	....	222	13	11	....	....	....
26	Blundell, Lieutenant Benjamin Arthur ..	Do. Dec 17	....	....	159	4	11	....	....	....
27	Bird, Captain Francis Paske Henry ..	1873 Feb. 28	....	....	78	14	1	....	....	....
28	Brooks, Christopher Abbeth	Do. March 25	....	....	853	4	3	....	....	....
29	Bayliss, Sergeant Richard	1874 Aug 14	....	....	41	0	1	....	....	....
30	Bayley, Major-General James Walker ..	1875 do. 31	....	....	325	12	0	....	....	....
31	Bishop, Lieut.-Col. Foster Frederick Robert .	1830 May 28	....	....	168	8	6	....	....	....
32	Chambers, Lieutenant Aurial Thomas ..	1844 Jun 6	....	....	42	11	9	....	....	....
33	Clagett, Lieutenant James	1849 do 13	....	....	962	8	6	....	....	....
34	Carpendale, Lieutenant Percy Maxwell ..	1850 do 29	....	....	58	1	7	....	....	....
35	Campbell, Duncan	1852 Feb. 20	....	....	60	10	10	....	....	....
36	Cockburn, Robert	1854 Aug 28	....	....	40	12	0	....	....	....
37	Clarke, Ensign William Henry ..	Do. do 18	....	....	189	9	4	....	....	....
38	Cameron, Lieutenant Macleod	1857 Feb. 28	....	....	237	8	6	....	....	....
39	Codrington, Lieutenant Robert	Do Nov. 28	....	....	186	4	9	....	....	....
40	Cossart, Captain Philip	1858 Oct 14	....	....	175	4	0	....	....	....
41	Crampton, Joshua Thomas	1859 June 8	....	....	70	10	0	....	....	....
42	Campbell, Lieutenant John Robertson ..	Do do. 9	....	....	37	0	10	....	....	....
43	Canner, Corporal William	1860 Aug. 10	....	....	79	13	1	....	....	....
44	Clarke, Thomas	1862 July 17	....	....	198	11	10	....	....	....
45	Clemans, Surgeon-Major Benjamin Smith ..	Do. Nov. 7	....	....	435	11	4	....	....	....
46	Clegston, Major Herbert Hankworth ..	Do do 18	....	....	830	14	4	....	....	....
47	Cotter, Farrer	1865 June 11	....	....	924	13	8	....	....	....
48	Campbell, Sub-Conductor William ..	Do do. 6	....	....	75	3	2	....	....	....
49	Clarke, George Rydall	Do Nov. 4	....	....	58	8	2	....	....	....
50	Cole, Dr. Robert	1857 do 24	....	....	218	3	4	....	....	....
51	Cooke, Frances Alexander	1866 Aug. 7	....	....	1,248	2	0	....	....	....
52	Carew, Robert	1868 June 2	....	....	60	14	10	....	....	....
53	Cunningham, Major William	1870 Jan 2	....	....	778	8	0	....	....	....
54	Cincenton, Major Robert Alexander ..	1872 June 27	....	....	713	1	0	....	....	....
55	Clarke, Captain Henry Majendie	Do Nov 23	....	....	332	0	1	....	....	....
56	Conroy Francis (Overseer)	1873 Sept —	....	....	78	4	7	....	....	....
57	Cashman George William Gardner ..	1874 May 23	....	....	144	14	10	....	....	....
58	Cameron, Captain Robert Halford ..	1876 Feb. 22	....	....	188	3	10	....	....	....
59	Collins, Surgeon John George	1840 Sept 24	....	....	82	12	0	....	....	....
60	Cole, Pennell Ashmead	....	....	....	0	7	0	....	....	....
61	Davidson, Robert	1841 Dec 31 1813 do 23	....	....	108	1	0	....	....	....
62	Donan, Assistant Surgeon John Thomas ..	1848 Aug. 16	....	....	172	4	11	....	....	....
63	Dighton, James Richard Alexander ..	1857 Dec 9	....	....	107	4	9	....	....	....
64	Dallavilland, Lieutenant John	1858 Nov. 3	....	....	256	2	7	....	....	....
65	Dansey, Captain Roger Delamore	1861 May 21	....	....	94	8	6	....	....	....
66	Dinsaw, Limjee Pandey	Do do 2	....	....	140	10	10	....	....	....
67	Duvereux, Captain William Pryce ..	1862 June 2	....	....	88	14	1	....	....	....
68	Dunn, Sergeant-Major Thomas	1863 May 28	....	....	99	14	7	....	....	....
69	Dunhill, Mark	1867 July 16	....	....	334	13	0	....	....	....
70	D'Rozario, Anthony Joseph	1870 Aug. 22	....	....	393	10	0	....	....	....
71	Deasy, Conductor Charles	1867 Sept 28	....	....	8	8	0	....	....	....
72	Dansereith, Mrs Ann	1854 April 24	....	....	0	8	4	....	....	....
73	Elliot, Captain George	1843 Jan 18	....	....	64	10	2	....	....	....
74	Eagar, Lieutenant Henry Thomas ..	1853 Dec. 21	....	....	96	0	0	....	....	....
75	Egard, Mrs Ann	1860 April 24	....	....	172	8	7	....	....	....
76	Eaglen, Staff Sergeant Christopher ..	1861 Feb. 4	....	....	191	10	0	....	....	....
77	Enright, Conductor James	1867 Jan 15	....	....	57	8	3	....	....	....
78	Elliot, Assistant Surgeon William Charles ..	Do. Nov. 12	....	....	92	0	0	....	....	....
	Carried forward ..	....	....	....	17,389	10	6	....	....	....

for CREDITORS whose claims have been admitted.

provisions of G. O., No. 1145, Judicial, dated 18th July 1890.

1st July to 1898.	Total						Payments from 1st July to 31st Dec. 1898.						Balance on 31st Dec. 1898.						
Cash.	Government Securities	Cash.					Government Securities.	Cash.					Government Securities.	Cash.					
		Bank or other Stock, &c., &c.	To Credit.			To Debit.		Bank or other Stock, &c., &c.	To Credit.			To Debit.		Bank or other Stock, &c., &c.	To Credit.			To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Serial Number.
			774	4	8										774	4	8		1
			803	3	8										803	3	8		2
			240	0	4										240	0	4		3
			265	8	8										265	8	8		4
			677	9	5										677	9	5		5
			34	7	2										34	7	2		6
			48	6	6										48	6	6		7
			104	15	6										104	15	6		8
			105	8	0										105	8	0		9
			82	10	5										82	10	5		10
			153	14	9										153	14	9		11
			118	7	4										118	7	4		12
			101	6	2										101	6	2		13
			104	8	7										104	8	7		14
			48	15	10										48	15	10		15
			57	8	8										57	8	8		16
			196	8	7										196	8	7		17
			218	0	11										218	0	11		18
			82	5	6										82	5	6		19
			207	14	2										207	14	2		20
			65	15	6										65	15	6		21
			279	5	7										279	5	7		22
			167	3	2										167	3	2		23
			54	12	8										54	12	8		24
			422	14	11										422	14	11		25
			120	4	11										120	4	11		26
			70	13	1										70	13	1		27
			863	3	2										863	3	2		28
			41	9	1										41	9	1		29
			325	13	0										325	13	0		30
			163	4	6										163	4	6		31
			43	11	6										43	11	6		32
			963	8	6										963	8	6		33
			89	1	7										89	1	7		34
			60	10	10										60	10	10		35
			40	10	6										40	10	6		36
			109	9	4										109	9	4		37
			787	5	6										787	5	6		38
			186	4	6										186	4	6		39
			173	4	6										173	4	6		40
			70	10	6										70	10	6		41
			37	8	10										37	8	10		42
			70	13	1										70	13	1		43
			196	11	10										196	11	10		44
			438	11	9										438	11	9		45
			430	14	4										430	14	4		46
			924	12	8										924	12	8		47
			76	9	6										76	9	6		48
			55	6	4										55	6	4		49
			218	8	4										218	8	4		50
			1,246	2	8										1,246	2	8		51
			86	14	10										86	14	10		52
			778	8	9										778	8	9		53
			711	1	8										711	1	8		54
			352	5	1										352	5	1		55
			76	4	7										76	4	7		56
			144	14	10										144	14	10		57
			188	3	10										188	3	10		58
			82	12	0										82	12	0		59
			9	7	3										9	7	3		60
			109	1	8										109	1	8		61
			172	4	11										172	4	11		62
			197	4	9										197	4	9		63
			265	2	7										265	2	7		64
			64	8	6										64	8	6		65
			140	15	10										140	15	10		66
			68	14	1										68	14	1		67
			99	14	7										99	14	7		68
			516	13	0										516	13	0		69
			193	12	0										193	12	0		70
			8	8	8										8	8	8		71
			0	8	4										0	8	4		72
			64	10	3										64	10	3		73
			95	0	8										95	0	8		74
			172	5	7										172	5	7		75
			191	10	8										191	10	8		76
			57	5	4										57	5	4		77
			83	0	8										83	0	8		78
		27,969	30	4										17,959	20	4			

Serial Number.	ESTATES.	Date of Administration.	Balance on 30th June 1860.						Receipts from 31st Dec	
			Government Securities.		Cash.				Government Securities.	
					To Credit.			To Debit.		
			Rupees.	Bank or other Stock, &c., not being Government Securities	Rupees.	Annas	Pies.	Rupees.	Annas	Pies.	Rupees.	Bank or other Stock, &c., &c., &c.
	Brought forward ..	....	....	....	17,169	10	4	....	....	....	....	..
78	Edward, Captain William Wilson	1871 Feb. 21	....	....	197	10	1	....	....	....	....	..
80	Elsworthy, Thomas Carr	1860 Aug. 22	....	....	1	14	3	....	....	....	....	..
81	Fraser, Captain Hugh	1815 Nov 28	....	....	80	7	9	....	....	....	....	..
82	Freeling, Ensign James Watt	1849 April 25	....	....	89	10	6	....	....	....	....	..
83	Foote, Lieutenant William Morrison ..	1859 do 3	....	....	27	15	7	....	....	....	....	..
84	Farminger Assistant Surgeon John William..	1858 July 21	....	....	138	13	8	....	....	....	....	..
85	Fry, Captain John Perceval	1856 Dec 21	....	....	144	9	8	....	....	....	....	..
86	Fullerton, Captain Crawford	1852 March 7	....	....	221	14	8	....	....	....	....	..
87	Fisher, Lieutenant-Colonel Thomas James ..	1854 June 18	....	....	294	10	8	....	....	....	....	..
88	Ford Staff Surgeon-Major Charles George Edwin	1858 do. 4	....	....	211	10	5	....	....	....	....	..
89	Fraser, Robert Cherry	1858 Jan 10	....	....	28	8	8	....	....	....	....	..
90	Fitzgerald, Lieutenant John Nugent ..	1857 April 14	....	....	347	2	10	....	....	....	....	..
91	Fullerton, Lieut. William Robert Elphinstone	Do. Gul 19	....	....	89	15	10	....	....	....	....	..
92	Fuller Lieutenant Edwin Harley	1874 March 28	....	....	301	6	6	....	....	....	....	..
93	Fane Mrs. Georgiana	1852 Feb 9	....	....	..			....	....	....	....	..
94	Gray, Ensign Frederick Hadleston ..	1856 Oct. 29	....	....	74	13	6	....	....	....	....	..
95	Gunthorpe Brevet-Major William Maunton..	1859 June 8	....	....	88	3	6	....	....	....	....	..
96	Grenfell, St. Leger Murray	1860 April 30	....	....	495	6	4	....	....	....	....	..
97	Green, Lieutenant William Tate	Do Nov 19	....	....	572	1	8	....	....	....	....	..
98	Grant, Captain Alexander	1851 May 20	....	....	204	4	7	....	....	....	....	..
99	Gray, James Cramp	1863 March 16	....	....	71	3	6	....	....	....	....	..
100	Giles Mr. H T.	Do. do 16	....	....	26	14	0	....	....	....	....	..
101	Greal, Mrs Grace Margaret	1864 May 16	....	....	338	10	0	....	....	....	....	..
102	Gregory, William Hill	1865 Dec. 19	....	....	222	0	9	....	....	....	....	..
103	Gordon, Lieutenant Francis Drummond ..	1866 March 12	....	....	49	13	8	....	....	....	....	..
104	Greathurst, Ambrose	Do. Aug 18	....	....	202	8	0	....	....	....	....	..
105	Guerrero, Signor Onorato	1867 Jan 30	....	....	23	8	0	....	....	....	....	..
106	Gerrard, Captain John	Do April 6	....	....	70	1	0	....	....	....	....	..
107	Garratt, James George	Do July 1	....	....	5,705	10	2	....	....	....	....	..
108	Gahan George Frederick	1869 do 9	....	....	44	4	11	....	....	....	....	..
109	Greenlaw, Lieutenant-Colonel Alexander John.	1871 June 2	....	....	172	13	8	....	....	....	....	..
110	Gray, Archibald	Do Aug 22	....	....	103	8	0	....	....	....	....	..
111	Grant, Lieutenant-Colonel Charles St. John ..	Do. Nov. 29	....	....	2,848	4	8	....	....	....	....	..
112	Giles, Lieutenant Robert Brooke ..	1874 March 28	....	....	186	1	6	....	....	....	....	..
113	Graham, Frederick William	1878 do 10	....	....	52	6	3	....	....	....	....	..
114	Gill, Major Robert	1880 do 6	....	....	609	7	8	....	....	....	....	..
115	Hanke, Lieutenant William	1842 July 8 1843 Nov. 24	....	....	97	15	2	....	....	....	....	..
116	Harington, William	1849 July 28	....	....	841	8	4	....	....	....	....	..
117	Hall, Ensign Frederick George	Do. Nov. 21	....	....	89	9	6	....	....	....	....	..
118	Harkins, Willia-n Brown	1850 Jan 31	....	....	31	0	6	....	....	....	....	..
119	Halbert, George James William	1852 Sept 25	....	....	86	8	8	....	....	....	....	..
120	Harry, Lieutenant Alexander Mackay ..	1854 Aug. 12	....	....	159	15	1	....	....	....	....	..
121	Hill, Lieutenant Henry David	1858 Dec. 8	....	....	24	11	8	....	....	....	....	..
122	Hands, Brevet-Colonel Frederick Wright ..	1857 April 14	....	....	1,037	4	6	....	....	....	....	..
123	Hopley, Mrs Elizabeth Ann	1858 Nov. 6	....	....	663	14	8	....	....	....	....	..
124	Hill, Mrs. Jane	1863 April 18	....	....	36	12	1	....	....	....	....	..
125	Hands, Lieutenant William Eugene Deprillsone	Do July 24	....	....	891	9	5	....	....	....	....	..
126	Highsoor, Captain Robert Compton Erasebridge	1862 Sept 27	....	....	70	10	11	....	....	....	....	..
127	Horsk, Surgeon-Major John Andrew ..	Do. Nov. 20	....	....	3,180	1	2	....	....	....	....	..
128	Halhead, Lieutenant Charles Metcalfe ..	1863 April 23	....	....	173	16	8	....	....	....	....	..
129	Hope, Captain Frederick Harry	1867 Dec. 14	....	....	178	6	0	....	....	....	....	..
130	Hustler, Pensioned Private William ..	1868 June 22	....	....	48	2	0	....	....	....	....	..
131	Hall, Francis Edward	1869 Oct. 26	....	....	88	8	0	....	....	....	....	..
132	Hall, Captain Alfred	1871 Feb. 25	....	....	89	10	0	....	....	....	....	..
133	Hanbury, Captain Charles Edward ..	1873 do. 20	....	....	60	0	1	....	....	....	....	..
134	Hindle, Lieut.-Colonel John William ..	1882 Nov. 18	....	....	0	7	0	....	....	....	....	..
135	Hamilton Charles Stuart	1882 March 2	....	....	..			....	....	....	....	..
136	Hanke, Lieutenant Mathew Henry George ..	1856 Feb 18	....	....	151	4	6	....	....	....	....	..
137	Ireland Brigadier-General Charles	1860 Jan 18	....	....	825	7	0	....	....	....	....	..
138	James Captain John	1828 Aug. 1849 Jan. 17	....	....	76	7	0	....	....	....	....	..
139	Johnstone, Lieutenant-Colonel John ..	1855 Nov. 6	....	....	397	10	4	....	....	....	....	..
140	Joyce, Captain Alfred	1860 Aug 10	....	....	87	7	1	....	....	....	....	..
141	Jones, Captain Arthur Chaveal ..	1861 do 19	....	....	117	14	5	....	....	....	....	..
142	Johnson, Assistant Surgeon Samuel Griffith ..	Do Oct. 31	....	....	48	1	7	....	....	....	....	..
143	Jessop, Thomas	Do. Nov. 28	....	....	84	8	5	....	....	....	....	..
144	Jones, Samuel	1866 Oct. 27	....	....	84	9	3	....	....	....	....	..
145	Johnson, Lieutenant Henry Stephenson ..	1869 Aug. 24	....	....	103	14	7	....	....	....	....	..
146	Jepp Stanley	1872 do 28	....	....	108	9	10	....	....	....	....	..
147	Kemp, Assistant Surgeon Robert Davidson ..	1873 Feb. 28	....	....	48	10	8	....	....	....	....	..
148	Layard, Lieut and Adjt.-Augustus Village ..	1862 Oct. 28	....	....	878	8	10	....	....	....	....	..
149	Lockhart, Walter Elliot	1860 June 25	....	....	120	0	0	....	....	....	....	..
150	Lee, Thomas	1864 May 10	....	....	36	0	7	....	....	....	....	..
	Carried forward ..	....	....	....	37,140	1	6	....	....	....	....	..

1st July to 1908.	Total.					Payments from 1st July to 31st Dec 1908.				Balance on 31st Dec. 1908.					
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.			Serial Number.
			To Credit.		To Debit.							To Credit.		To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	
....	....	..	17,289 10 4		....	....	..	....		....	..	17,289 10 4		....	
....	....	..	107 10 1		....	....	..	....		....	..	107 10 1		....	79
....	....	..	1 14 2		....	....	..	....		....	..	1 14 2		....	80
....	....	..	80 7 2		....	....	..	....		....	..	80 7 2		....	81
....	....	..	89 10 0		....	....	..	....		....	..	89 10 0		....	82
....	....	..	97 15 7		....	....	..	....		....	..	97 15 7		....	83
....	....	..	112 12 3		....	....	..	....		....	..	112 12 3		....	84
....	....	..	144 9 6		....	....	..	....		....	..	144 9 6		....	85
....	....	..	221 14 2		....	....	..	....		....	..	221 14 2		....	86
....	....	..	294 10 8		....	....	..	....		....	..	294 10 8		....	87
....	....	..	291 10 8		....	....	..	....		....	..	291 10 8		....	88
....	....	..	73 8 8		....	....	..	....		....	..	73 8 8		....	89
....	....	..	847 2 10		....	....	..	....		....	..	847 2 10		....	90
....	....	..	58 13 10		....	....	..	....		....	..	58 13 10		....	91
153 12 8	....	..	301 8 8		....	....	..	....		....	..	301 8 8		....	92
....	....	..	258 13 8		....	....	..	....		....	..	258 13 8		....	93
....	....	..	78 12 8		....	....	..	....		....	..	78 12 8		....	94
....	....	..	35 8 8		....	....	..	....		....	..	35 8 8		....	95
....	....	..	435 8 4		....	....	..	....		....	..	435 8 4		....	96
....	....	..	872 1 8		....	....	..	....		....	..	872 1 8		....	97
....	....	..	204 4 7		....	....	..	....		....	..	204 4 7		....	98
....	....	..	71 8 8		....	....	..	....		....	..	71 8 8		....	99
....	....	..	85 14 0		....	....	..	....		....	..	85 14 0		....	100
....	....	..	838 10 0		....	....	..	....		....	..	838 10 0		....	101
....	....	..	822 4 9		....	....	..	....		....	..	822 4 9		....	102
....	....	..	48 12 8		....	....	..	....		....	..	48 12 8		....	103
....	....	..	302 8 0		....	....	..	....		....	..	302 8 0		....	104
....	....	..	28 2 0		....	....	..	....		....	..	28 2 0		....	105
....	....	..	78 1 0		....	....	..	....		....	..	78 1 0		....	106
....	....	..	2,706 10 2		....	....	..	....		....	..	2,706 10 2		....	107
....	....	..	44 8 11		....	....	..	....		....	..	44 4 11		....	108
....	....	..	172 11 0		....	....	..	....		....	..	172 11 0		....	109
....	....	..	103 8 0		....	....	..	....		....	..	103 8 0		....	110
....	....	..	2,240 4 8		....	....	..	....		....	..	2,248 4 8		....	111
....	....	..	158 1 0		....	....	..	....		....	..	158 1 0		....	112
....	....	..	82 8 3		....	....	..	....		....	..	82 8 3		....	113
....	....	..	608 7 0		....	....	..	....		....	..	608 7 0		....	114
....	....	..	87 13 3		....	....	..	....		....	..	87 13 3		....	115
....	....	..	841 3 3		....	....	..	....		....	..	841 3 3		....	116
....	....	..	43 9 5		....	....	..	....		....	..	43 9 5		....	117
....	....	..	51 8 0		....	....	..	....		....	..	51 8 0		....	118
....	....	..	88 3 6		....	....	..	....		....	..	88 3 6		....	119
....	....	..	169 15 1		....	....	..	....		....	..	169 15 1		....	120
....	....	..	84 11 6		....	....	..	....		....	..	84 11 6		....	121
....	....	..	1,087 4 0		....	....	..	....		....	..	1,087 4 0		....	122
....	....	..	663 14 3		....	....	..	....		....	..	663 14 3		....	123
....	....	..	35 13 1		....	....	..	....		....	..	35 13 1		....	124
....	....	..	701 8 0		....	....	..	....		....	..	701 8 0		....	125
....	....	..	78 10 11		....	....	..	....		....	..	78 10 11		....	126
....	....	..	2,180 1 3		....	....	..	....		....	..	2,180 1 3		....	127
....	....	..	173 15 6		....	....	..	....		....	..	173 15 6		....	128
....	....	..	178 6 0		....	....	..	....		....	..	178 6 0		....	129
....	....	..	48 3 3		....	....	..	....		....	..	48 3 3		....	130
....	....	..	85 8 0		....	....	..	....		....	..	85 8 0		....	131
....	....	..	69 12 6		....	....	..	....		....	..	69 12 6		....	132
....	....	..	58 9 1		....	....	..	....		....	..	58 9 1		....	133
....	....	..	9 7 6		....	....	..	....		....	..	9 7 6		....	134
3 14 0	....	..	1 14 6		....	....	..	....		....	..	1 14 6		....	135
8 5 8	....	..	8 5 8		....	....	..	....		....	..	8 5 8		....	136
....	....	..	151 4 4		....	....	..	....		....	..	151 4 4		....	137
....	....	..	626 7 8		....	....	..	....		....	..	626 7 8		....	138
....	....	..	78 7 0		....	....	..	....		....	..	78 7 0		....	139
....	....	..	297 10 4		....	....	..	....		....	..	297 10 4		....	140
....	....	..	87 7 1		....	....	..	....		....	..	87 7 1		....	141
....	....	..	117 14 6		....	....	..	....		....	..	117 14 6		....	142
....	....	..	48 1 7		....	....	..	....		....	..	48 1 7		....	143
....	....	..	84 8 8		....	....	..	....		....	..	84 8 8		....	144
....	....	..	84 8 2		....	....	..	....		....	..	84 8 2		....	145
....	....	..	103 14 7		....	....	..	....		....	..	103 14 7		....	146
....	....	..	106 9 10		....	....	..	....		....	..	106 9 10		....	147
....	....	..	48 13 2		....	....	..	....		....	..	48 13 2		....	148
....	....	..	870 3 10		....	....	..	....		....	..	870 3 10		....	149
....	....	..	110 8 9		....	....	..	....		....	..	110 8 9		....	150
....	....	..	66 8 7		....	....	..	....		....	..	66 8 7		....	151
288 13 11	....	..	37,493 18 4		....	....	..	....		....	..	37,493 18 0		....	

Serial Number.	ESTATES.	Date of Administration.	Balance on 30th June 1858.						Receipts from 31st Dec.	
			Government Securities	Bank or other Stock, &c., not being Government Securities	Cash. To Credit.			Cash. To Debit.		
					Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	Bank or other Stock, &c., &c.
	Brought forward ..	....	....	....	87,149	1	6	....			....	..
153	Lewis, Major Granville Frederick John ..	1858 Sept. 7	....	....	74	10	5	....			....	..
154	Lacey, Benjamin William	1770 April 25	....	....	85	4	9	....			....	..
155	Lyall, Robert	Do. Nov. 20	....	....	332	9	6	....			....	..
156	Maxton, Captain James	1802 March — 1843 Jan. 16	....	....	18	14	11	....			....	..
157	MacDonald, Lieutenant Alexander ..	1829 June — 1847 Jan. 17	..	....	69	10	11	....			....	..
158	Marlowe, Brevet-Captain Robert ..	1838 Sept. 27 1846 April 28	....	....	58	1	8	....			....	..
159	Morris, Thomas	1841 Aug. 19 1843 Dec. 27	....	....	88	1	2	....			....	..
160	Money, Lieutenant Rowland William Taylor..	1846 Sept. 10	....	....	128	2	6	....			....	..
161	McKain, Mrs. Mary	Do. Nov. 18	....	....	49	3	6	....			....	..
162	McTaggart, John	1854 Oct. 14	....	....	83	13	8	....			....	..
163	Mathew, Lieutenant Richard Byam ..	1857 July 16	....	....	159	2	9	....			....	..
164	Mackinnon, Captain Donald William ..	1859 Dec. 19	....	....	161	1	5	....			....	..
165	Macdonald, Lieutenant Charles Edward William Chambers	1860 May 8	....	....	522	5	3	....			....	..
166	Mackathaus, Lieutenant Donald ..	Do. June 30	....	....	278	0	6	....			....	..
167	McNeill, Lieutenant Malcolm	1857 do. 30	....	....	645	3	12	....			....	..
168	Metcalfe, Captain Dalrymple	1863 Aug. 18	....	....	987	14	1	....			....	..
169	Miller, Captain Thomas Hamilton Lindsay ..	1866 March 6	....	....	124	15	7	....			....	..
170	Middleton, Major John Charles	1875 Nov. 23	....	....	583	1	8	....			....	..
171	Mauclarke, Charles D.	1873 Aug. 5	....	....	262	6	6	....			....	..
172	Morgan, Henry	1874 Oct. 20	....	....	164	4	8	....			....	..
173	Moore-gappah Chetty Thaphakaddy Colathur,	1878 April 5	....	....	20	11	8	....			....	..
174	MacDonell, Lieut.-Col. (Brigadier-General) George Gordon.	1850 Jan. 12.	....	....	498	8	7	....			....	..
174	McCally, Lieutenant-Colonel Alexander ..	1831 do. 18	....	....	14	3	4	....			....	..
175	Noble, Lieutenant G. W.	1839 March 11	....	....	30	10	0	....			....	..
176	Nicolay, Captain Thomas Frederick ..	1854 Feb. 22	....	....	1,718	3	10	....			....	..
177	Nicholls, Lieutenant Henry James	1855 March 9	....	....	128	9	5	....			....	..
178	Nelson, Lieutenant Robert	1869 Nov. 6	....	....	40	3	8	....			....	..
179	Norton, Benjamin Thomas	1871 Feb. 16	....	....	91	10	3	....			....	..
180	Now, William Henry	1873 Nov. 20	....	....	178	14	6	....			....	..
181	Nell, Mrs. Annamah	1870 Oct. 4	25	....	25	0	0	....			....	..
182	Nedham, Lieut. Robert Bird	1864 Do. 8	....	....	11	13	4	....			....	..
183	Oakes, Captain Thomas George	1850 June 6	....	....	130	0	4	....			....	..
184	Olpen, George	1856 do. 5	....	....	233	0	3	....			....	..
185	O'Laughlin, Patrick	1850 Aug. 14	....	....	718	12	4	....			....	..
186	O'Connor, Michael	1857 do. 27	....	....	887	8	0	....			....	..
187	Ory, Alexander	1869 July 28	....	....	174	13	1	....			....	..
188	O'Flynn, James Thomas	Do. Dec 5	....	....	68	6	5	....			....	..
189	Osborne, Quartermaster Francis William ..	1878 July 26	....	....	825	3	8	....			....	..
190	Onslow, Captain Hamilton Crawley ..	1875 April 26	....	....	52	10	6	....			....	..
191	Oakes, Major Augustus Richard	1877 Jan.. 9	....	....	70	10	5	....			....	..
192	Preston, Captain William	1828 May 8	....	....	64	12	9	....			....	..
193	Preston, Lieutenant Wynne James	1848 Feb. 18	....	....	68	12	8	....			....	..
194	Pelley, Lieutenant The Rev'ble Percy Taylor	Do 30. 18	....	....	216	7	9	....			....	..
195	Perreau, Montague William	1852 May 22	....	....	79	7	1	....			....	..
196	Palmer, Assistant Surgeon James Edward ..	1858 Sept. 15	....	....	86	11	3	....			....	..
197	Power, Lieutenant Henry Prendergast ..	1856 June 28	....	....	698	13	11	....			....	..
198	Pagan, Captain Charles Daniel	1861 July 18	....	....	65	13	7	....			....	..
199	Palmer, Lieutenant Hastings Little ..	1862 Nov. 19	....	....	154	7	1	....			....	..
200	Pirie, James	1865 April 3	....	....	409	3	10	....			....	..
201	Parry, Joseph A	1868 Aug. 4	....	....	81	7	3	....			....	..
202	Parthasarathi Iyengar, Chittypoorium Veeravelly	1869 May 4	....	....	1,834	14	2	....			....	..
203	Pate, Lieutenant Frederick William ..	1870 March 17	....	....	88	13	11	....			....	..
204	Pagan, Mr. N. E.	1873 Aug. 8	....	....	36	6	8	....			....	..
205	Plumbe, Montague Overseer	1878 April 8	....	....	48	3	0	....			....	..
206	Ross, Lieutenant-Colonel Alexander	1842 July 18 1843 June 18	....	....	91	12	1	....			....	..
207	Rooke, John	1843 do. 3										
208	Rollard, Captain Charles William	1843 July 18 1847 do. 23	....	....	95	4	9	....			....	..
209	Robson, Captain Felix	1849 May 11 1846 Jan. —	....	....	244	7	7	....			....	..
210	Ross, Captain George	1876 Feb. —	....	....	81	14	4	....			....	..
211	Robertson, Ensign Archibald	1848 Jan. 17 1850 April 25	....	....	109	6	0	....			....	..
212	Rutherford, Surgeon Cornelius Clarke ..	1860 May 28	....	....	128	16	5	....			....	..
213	Rooke Mrs Dorothea Lawson	Do. do. 7	....	....	906	0	9	....			....	..
214	Rowland, Henry	1868 April 20	....	....	34	4	9	....			....	..
215	Ross, Joseph Mason	1864 do. 16	....	....	43	5	4	....			....	..
216	Ross, Joseph Benjamin	Do. July 20	....	....	185	11	11	....			....	..
	Carried forward ..	....	....	....	120	11	5	....			....	..
			....	....	91,642	11	5	....			....	..

1st July to 1908	Total.						Payments from 1st July to 31st Dec. 1908						Balances on 31st Dec. 1908.						
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.				
			To Credit.			To Debit.									To Credit.			To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees.	Annas.	Pies.		Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Serial number.
266 13 11	....	..	97,433 10	3		....	....	..					....	..	97,653 10	3		....	
....	....	..	74 10	6		....	....	..	....				....	..	74 10	6		....	122
....	....	..	56 4	6		....	....	..	....				....	..	56 4	6		....	123
....	....	..	45 14	11		....	....	..	....				....	..	45 14	11		....	124
....	....	..	69 10	11		....	....	..	....				....	..	69 10	11		....	125
....	....	..	52 1	9		....	....	..	....				....	..	52 1	9		....	127
....	....	..	53 1	2		....	....	..	....				....	..	53 1	2		....	128
....	....	..	179 2	9		....	....	..	....				....	..	179 2	9		....	129
....	....	..	48 9	9		....	....	..	....				....	..	48 9	9		....	130
....	....	..	80 13	6		....	....	..	....				....	..	80 13	6		....	131
....	....	..	199 2	9		....	....	..	....				....	..	199 2	9		....	132
....	....	..	161 1	2		....	....	..	....				....	..	161 1	2		....	133
....	....	..	222 6	1		....	....	..	....				....	..	222 6	1		....	134
....	....	..	273 0	0		....	....	..	....				....	..	273 0	0		....	
....	....	..	845 9	11		....	....	..	....				....	..	845 9	11		....	150
....	....	..	557 14	1		....	....	..	....				....	..	557 14	1		....	166
....	....	..	124 15	7		....	....	..	....				....	..	124 15	7		....	167
....	....	..	253 1	8		....	....	..	....				....	..	253 1	4		....	168
....	....	..	262 9	6		....	....	..	....				....	..	262 9	5		....	169
....	....	..	184 4	8		....	....	..	....				....	..	184 4	3		....	170
....	....	..	70 11	8		....	....	..	....				....	..	70 13	9		....	171
....	....	..	480 3	7		....	....	..	....				....	..	480 3	1		....	172
....	....	..	14 9	4		....	....	..	....				....	..	14 9	4		....	173
....	....	..	80 10	6		....	....	..	....				....	..	80 10	6		....	174
....	....	..	2,749 6	10		....	....	..	....				....	..	1,746 6	10		....	175
....	....	..	128 0	4		....	....	..	....				....	..	128 0	4		....	176
....	....	..	49 2	9		....	....	..	....				....	..	49 2	9		....	177
....	....	..	91 15	5		....	....	..	....				....	..	45 7	8		....	178
....	....	..	178 14	9		....	....	..	....				....	..	91 15	9		....	179
....	....	..	53 0	0		....	....	..	....				....	..	178 14	8		....	180
....	....	..	72 12	4		....	....	..	....				....	..	26 0	0		....	181
....	....	..	130 0	4		....	....	..	....				....	..	21 12	4		....	182
....	....	..	233 0	8		....	....	..	....				....	..	180 0	4		....	183
....	....	..	715 12	4		....	....	..	....				....	..	603 0	0		....	184
....	....	..	387 8	0		....	....	..	....				....	..	716 12	4		....	185
....	....	..	174 13	1		....	....	..	....				....	..	357 8	0		....	186
....	....	..	65 8	0		....	....	..	....				....	..	174 13	1		....	187
....	....	..	845 3	9		....	....	..	....				....	..	68 8	6		....	188
....	....	..	42 10	6		....	....	..	....				....	..	328 8	3		....	189
....	....	..	75 10	6		....	....	..	....				....	..	97 10	6		....	190
....	....	..	51 12	3		....	....	..	....				....	..	75 10	6		....	191
....	....	..	56 12	3		....	....	..	....				....	..	44 12	3		....	192
....	....	..	933 7	9		....	....	..	....				....	..	48 12	3		....	193
....	....	..	79 7	1		....	....	..	....				....	..	813 7	9		....	194
....	....	..	56 11	0		....	....	..	....				....	..	79 7	1		....	195
....	....	..	385 12	11		....	....	..	....				....	..	56 11	0		....	196
....	....	..	65 12	7		....	....	..	....				....	..	693 12	11		....	197
....	....	..	154 1	1		....	....	..	....				....	..	68 12	7		....	198
....	....	..	405 3	10		....	....	..	....				....	..	154 7	1		....	199
....	....	..	84 7	3		....	....	..	....				....	..	435 3	10		....	200
....	....	..	2,834 14	9		....	....	..	....				....	..	84 7	3		....	201
....	....	..	59 13	11		....	....	..	....				....	..	2,834 14	2		....	202
....	....	..	36 5	3		....	....	..	....				....	..	59 13	11		....	203
....	....	..	48 8	0		....	....	..	....				....	..	36 5	3		....	204
....	....	..	51 10	1		....	....	..	....				....	..	48 8	0		....	205
....	....	..	98 4	9		....	....	..	....				....	..	51 10	1		....	206
....	....	..	844 7	7		....	....	..	....				....	..	98 4	9		....	207
....	....	..	81 14	4		....	....	..	....				....	..	844 7	7		....	208
....	....	..	209 8	0		....	....	..	....				....	..	81 14	8		....	209
....	....	..	168 15	5		....	....	..	....				....	..	199 8	0		....	210
....	....	..	908 9	8		....	....	..	....				....	..	168 15	5		....	211
....	....	..	34 4	8		....	....	..	....				....	..	908 9	8		....	212
....	....	..	42 4	4		....	....	..	....				....	..	34 4	8		....	213
....	....	..	182 11	11		....	....	..	....				....	..	42 4	4		....	214
....	....	..	120 11	9		....	....	..	....				....	..	182 11	11		....	215
266 13 11	....	..	97,433 10	3		....	....	..	....				....	..	97,653 10	3		....	

Serial Number.	ESTATES.	Date of Administration.	Balances on 30th June 1903.						Receipts from 31st Dec.	
			Government Securities	Bank or other Stock, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c., &c.
					To Credit.			To Debit.		
			Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..	....	....	....	41,847	11	6	....	....	..
317	Robertson, Assistant Apothecary Charles ..	1844 July 28	....	....	40	6	6	....	....	..
318	Reverau, Etienne Henri	1838 do. 12	....	....	164	2	6	....	....	..
319	Rikell, Lieutenant Robert Henry ..	1809 do. 7	....	....	103	7	3	....	....	..
320	Ravanapah Chetty, Seigat	1871 March 1	....	....	1,034	6	9	....	....	..
321	Rhenius, Lieutenant Charles James Elphinstone ..	1870 Jan. 16	....	....	66	12	3	....	....	..
322	Roberts, Major Archibald Henry	Do. April 21	....	....	49	6	0	....	....	..
323	Ross, Surgeon-Major Aeneas Macleod ..	1856 Dec 14	....	....	6	6	0	....	....	..
324	Stephens, William	1833 March 26	....	....	60	14	0	....	....	..
325	Scott, Thomas	1826 do. 20	....	....	68	14	10	....	....	..
326	Steel, Assistant Surgeon James Hark ..	1841 Sept. 6	....	....	121	11	7	....	....	..
327	Steele, Captain Thomas William ..	1848 April 16	....	....	78	13	10	....	....	..
328	Stoddert, Lieutenant J.	1828 May — 1846 Dec. —	....	....	102	3	9	....	....	..
329	Shanahan, Lieutenant Richard ..	1830 March — 1849 Jan. 17	....	....	43	8	6	....	....	..
330	Snow, Colonel Edward Winterton ..	1832 Sept. 20 1842 April 26	....	....	406	1	2	....	....	..
331	Smith, Colonel Henry Francis ..	1834 July 26 1849 Jan. 23	....	....	83	11	6	....	....	..
332	Spry, Lieutenant-Colonel William Hook	1842 Feb. 8 1846 April 20	....	....	107	0	10	....	....	..
333	Shand, Lieutenant Hinton	Do. do. 28	....	....	14	13	8	....	....	..
334	Stevens, Captain Charles Evelam ..	1853 Aug. 21	....	....	95	4	0	....	....	..
335	Scott, Major Ralph Reed	1847 April 16	....	....	50	6	0	....	....	..
336	Sherman, James Robert	1843 July 6	....	....	160	12	6	....	....	..
337	Sibly, Lieutenant E. K.	1850 Aug. 6	....	....	116	7	4	....	....	..
338	Sahlan, Joseph	1861 May 28	....	....	82	1	7	....	....	..
339	Sullum, Richard James	Do Nov. 16	....	....	460	13	5	....	....	..
340	Shakespear, Brevet-Captain William Rose ..	1832 Oct. 26	....	....	955	4	0	....	....	..
341	Sinclair, Captain John Michael D'Conroy ..	Do Nov 15	....	....	1,284	14	0	....	....	..
342	Simpson, Ensign James	1843 Sept. 1	....	....	214	0	3	....	....	..
343	Strettell, Major John Wynn	Do Dec 10	....	....	133	0	3	....	....	..
344	Syme, Major William	1855 Sept. 1	....	....	494	0	5	....	....	..
345	Somerville, Captain John James ..	Do. do. 5	....	....	182	0	0	....	....	..
346	Silver, Lieutenant John Leigh Goldie ..	Do. Dec 19	....	....	143	5	3	....	....	..
347	Shawe, Lieutenant St John Charles ..	1857 May 18	....	....	185	13	0	....	....	..
348	Shunmooga Lall	1868 July 17	....	....	49	7	6	....	....	..
349	Simpson, Major John	Do Nov. 16	....	....	45	4	8	....	....	..
350	Scobie, Robert Craigo	1860 Jan 6	....	....	140	4	10	....	....	..
351	Steer, Captain Edmund Calvert	Do. do. 13	....	....	39	1	6	....	....	..
352	Snell, Edmund Henry Turner	1870 do. 24	....	....	45	7	10	....	....	..
353	Shannon, Assistant Surgeon John	Do. June 21	....	....	36	8	8	....	....	..
354	Stuart, Capt. and Brevet-Major Robert Rodney	1871 do. 2	....	....	104	3	6	....	....	..
355	Shorti, Signullin A.	1872 Sept. 20	....	....	49	9	7	....	....	..
356	Stewart, Surgeon-Major Abraham Augustus ..	1873 Oct. 12	....	....	108	4	4	....	....	..
357	Sheppard, Henry	1873 April 4	....	....	672	8	6	....	....	..
358	Stewart, James McLaurin	Do. July 30	....	....	86	8	6	....	....	..
359	Sayers, Rev James Johnston Erridge ..	1876 do. 22	....	....	144	12	6	....	....	..
360	Salmon, Lieutenant-General William Broome ..	1868 Nov. 17	....	....	6	6	6	....	....	..
361	Shaw, Edwin Willoughby	1880 April 30	....	....	409	7	3	....	....	..
362	Stephenson, Willis	1842 Feb. 2	....	....	....			....	....	..
363	Taylor, Lieutenant Joseph	1849 Jan. 17	....	....	44	3	10	....	....	..
364	Thomas, Captain George Huddleston ..	Do April 22	....	....	402	2	7	....	....	..
365	Topp, Captain Hawtin Thomas	1851 Dec. 16	....	....	107	2	8	....	....	..
366	Tottenham, Captain Ashley	1852 Aug. 3	....	....	77	8	0	....	....	..
367	Tytler, Lieutenant Alexander Fraser ..	1861 Oct 10	....	....	107	9	11	....	....	..
368	Teed, Charles Martin	1862 March 22	....	....	1,801	4	6	....	....	..
369	Temple, Captain Simon	1863 Oct. 12	....	....	43	7	1	....	....	..
370	Twining, Frances	1866 Jan. 16	....	....	44	3	6	....	....	..
371	Turner, Major Charles James Alexander ..	1866 Feb. 21	....	....	60	6	3	....	....	..
372	Twyford, Captain Baron Richard Henry ..	1868 Dec. 31	....	....	42	10	6	....	....	..
373	Teed, Captain Henry John Egerton ..	1870 March 21	....	....	20	0	11	....	....	..
374	They, Apothecary Robert John	Do. Feb. 2	....	....	191	7	0	....	....	..
375	Todd, Archibald Lawson	1888 April 6	....	....	32	0	0	....	....	..
376	Urquhart, Lieutenant Henry Walmsley ..	1850 May 13	....	....	118	5	1	....	....	..
377	Underwood, John F.	1870 Aug. 26	....	....	64	6	6	....	....	..
378	Vardon, Captain Henry John	1842 May 4	....	....	53	9	6	....	....	..
379	Vernon, Captain-Colonel John Richardson ..	1846 June 17	....	....	136	6	6	....	....	..
380	Vesper, Captain James Henry Alfred ..	1852 Oct. 6	....	....	886	15	7	....	....	..
381	Vigne, Paul	1857 Nov. 4	....	....	4	6	6	....	....	..
382	Watkins, Captain Arthur	1834 Feb. 7 1849 Jan. 6	....	....	456	7	8	....	....	..
383	Williams, Lieutenant George ..	1839 Sept. 19 1841 July 4	....	....	140	12	6	....	....	..
384	Walton, Rev. George	Do. Oct. 28	....	....	276	6	6	....	....	..
385	Woolf, Lieut. and Brevet-Captain Robert ..	1849 Jan. 6	....	....	49	13	5	....	....	..
	Carried forward ..	....	....	....	56,505	9	8	....	....	..

1st July to 1908.	Total.					Payments from 1st July to 31st Dec. 1908.				Balance on 31st Dec. 1908.					
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.			Serial Number.
			To Credit.		To Debit.							To Credit.		To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees.		Rupees Annas. Pies		Rupees. Annas. Pies.	
288 13 11	....	..	91,836 9 4		....	....	..	....		....	..	91,836 9 4		....	
....	....	..	40 5 4		....	....	..	....		....	..	40 5 4		....	217
....	....	..	154 2 8		....	....	..	....		....	..	154 2 8		....	218
....	....	..	102 7 8		....	....	..	....		....	..	102 7 8		....	219
....	....	..	1,334 6 2		....	....	..	....		....	..	1,334 6 2		....	220
....	....	..	65 12 8		....	....	..	....		....	..	65 12 8		....	221
....	....	..	49 8 8		....	....	..	....		....	..	49 8 8		....	222
....	....	..	5 0 0		....	....	..	....		....	..	5 0 0		....	223
....	....	..	50 10 6		....	....	..	....		....	..	50 10 6		....	224
....	....	..	55 11 20		....	....	..	....		....	..	55 11 20		....	225
....	....	..	121 11 7		....	....	..	....		....	..	121 11 7		....	226
....	....	..	73 13 10		....	....	..	....		....	..	73 13 10		....	227
....	....	..	182 3 8		....	....	..	....		....	..	182 3 8		....	228
....	....	..	42 6 8		....	....	..	....		....	..	42 6 8		....	229
....	....	..	468 1 2		....	....	..	....		....	..	468 1 2		....	230
....	....	..	83 11 3		....	....	..	....		....	..	83 11 3		....	231
....	....	..	107 8 10		....	....	..	....		....	..	107 8 10		....	232
....	....	..	94 13 2		....	....	..	....		....	..	94 13 2		....	233
....	....	..	95 8 0		....	....	..	....		....	..	95 8 0		....	234
....	....	..	50 8 0		....	....	..	....		....	..	50 8 0		....	235
....	....	..	180 12 5		....	....	..	....		....	..	180 12 5		....	236
....	....	..	112 7 4		....	....	..	....		....	..	112 7 4		....	237
....	....	..	82 1 7		....	....	..	....		....	..	82 1 7		....	238
....	....	..	460 11 5		....	....	..	....		....	..	460 11 5		....	239
....	....	..	265 8 0		....	....	..	....		....	..	265 8 0		....	240
....	....	..	1,781 14 0		....	....	..	....		....	..	1,784 14 0		....	241
....	....	..	214 8 2		....	....	..	....		....	..	214 8 2		....	242
....	....	..	122 8 2		....	....	..	....		....	..	122 8 2		....	243
....	....	..	494 0 4		....	....	..	....		....	..	494 0 4		....	244
....	....	..	158 9 0		....	....	..	....		....	..	265 8 0		....	245
....	....	..	143 8 4		....	....	..	....		....	..	143 8 3		....	246
....	....	..	185 13 0		....	....	..	....		....	..	185 12 0		....	247
....	....	..	46 7 6		....	....	..	....		....	..	46 7 6		....	248
....	....	..	49 4 3		....	....	..	....		....	..	49 4 3		....	249
....	....	..	140 4 10		....	....	..	....		....	..	140 4 10		....	250
....	....	..	89 1 8		....	....	..	....		....	..	89 1 8		....	251
....	....	..	48 7 10		....	....	..	....		....	..	88 7 10		....	252
....	....	..	36 8 8		....	....	..	....		....	..	36 8 8		....	253
....	....	..	104 8 8		....	....	..	....		....	..	104 8 8		....	254
....	....	..	48 9 7		....	....	..	....		....	..	48 9 7		....	255
....	....	..	108 4 4		....	....	..	....		....	..	108 4 4		....	256
....	....	..	672 8 0		....	....	..	....		....	..	672 8 0		....	257
....	....	..	86 8 0		....	....	..	....		....	..	86 8 0		....	258
....	....	..	144 13 8		....	....	..	....		....	..	144 13 8		....	259
....	....	..	8 8 0		....	....	..	....		....	..	8 8 0		....	260
....	....	..	409 7 8		....	....	..	....		....	..	409 7 8		....	261
288 8 8	....	..	156 8 8		....	....	..	....		....	..	156 8 8		....	262
....	....	..	44 3 10		....	....	..	....		....	..	44 3 10		....	263
....	....	..	408 9 7		....	....	..	....		....	..	408 9 7		....	264
....	....	..	107 2 8		....	....	..	....		....	..	107 2 8		....	265
....	....	..	77 9 0		....	....	..	....		....	..	77 9 0		....	266
....	....	..	107 9 11		....	....	..	....		....	..	107 9 11		....	267
....	....	..	1,831 4 8		....	....	..	....		....	..	1,801 4 3		....	268
....	....	..	49 7 1		....	....	..	....		....	..	49 7 1		....	269
....	....	..	44 8 8		....	....	..	....		....	..	44 8 8		....	270
....	....	..	60 8 2		....	....	..	....		....	..	60 3 8		....	271
....	....	..	42 10 8		....	....	..	....		....	..	42 10 8		....	272
....	....	..	59 2 11		....	....	..	....		....	..	59 2 11		....	273
....	....	..	101 7 0		....	....	..	....		....	..	101 7 0		....	274
....	....	..	82 0 0		....	....	..	....		....	..	82 0 0		....	275
....	....	..	118 0 1		....	....	..	....		....	..	118 0 1		....	276
....	....	..	24 8 8		....	....	..	....		....	..	24 8 8		....	277
....	....	..	83 8 8		....	....	..	....		....	..	83 8 8		....	278
....	....	..	120 0 8		....	....	..	....		....	..	120 0 8		....	279
....	....	..	886 10 7		....	....	..	....		....	..	886 10 7		....	280
....	....	..	0 8 0		....	....	..	....		....	..	0 8 0		....	281
....	....	..	468 7 8		....	....	..	....		....	..	468 7 8		....	282
....	....	..	140 12 8		....	....	..	....		....	..	140 12 8		....	283
....	....	..	274 8 0		....	....	..	....		....	..	274 8 0		....	284
....	....	..	43 12 6		....	....	..	....		....	..	43 12 6		....	285
575 8 8	....	..	88,681 8 1		....	....	..	....		....	..	88,681 0 1		....	

Serial Number.	STATES.	Date of Admonestation.	Balances on 30th June 1906.						Receipts from 31st Dec.	
			Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit.			Cash. To Debit.		
					Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Government Securities.	Bank or other Stock, &c., &c.
	Brought forward ..	....	....	....	85,603	0	4	....	....	..
886	Webbe, Captain J. J.	1843 Jan. 17	....	....	103	6	2	....	....	..
887	Walker, Ensign Francis	Do. May 8	....	....	99	6	1	....	....	..
888	Wallace, Lieutenant-Colonel John	Do. July 12	....	....	281	10	3	....	....	..
889	Wroughton, Captain Reuben	1805 May 17	....	....	28	3	6	....	....	..
890	Winfred Pilley, Daniel Joshua	.... ..	....	....	171	8	5	....	....	..
891	Wynter, Lieutenant William	1869 Aug. 28	....	....	96	7	9	....	....	..
892	Whitehead, Lieut. George Walker Henrocks..	Do. Sept. 4	....	....	417	0	10	....	....	..
893	Wahab, Lieutenant William Kennelet ..	1861 Jan. 21	....	....	70	15	0	....	....	..
894	Wilson, John Rathway Parry	Do. Feb 9	....	....	76	8	0	....	....	..
895	White, William	1867 March 25	....	....	159	4	3	....	....	..
896	Warder, Captain George Pearse ..	1869 Dec. 9	....	....	354	15	0	....	....	..
897	Wybe, Alexander	1870 June 28	....	....	82	1	11	....	....	..
898	Weed, Brevet-Major William Arthur ..	1870 Aug. 4	....	....	124	12	0	....	....	..
899	Watson, Gerald Reid	1871 Feb. 1	....	....	183	10	10	....	....	..
900	Wilson, Colonel Francis John	1850 Jan. 12	....	....	92	14	3	....	....	..
901	Wood, Major Herbert William	Do April 15	....	....	176	8	7	....	....	..
902	Way, Brigadier-General Thomas Henry ..	1890 July 31	....	....	49	3	3	....	....	..
903	Walker, Henry William	Do do 31	....	....	11	10	3	....	....	..
904	Talbwyn, Lieutenant Reginald Henry ..	1859 Dec. 28	....	....	167	7	0	....	....	..
905	Yates, Captain and Brevet-Lieut.-Col. Edwin.	1846 July 1	....	....	56	11	1	....	....	..
	Total ..	....	....	....	89,843	10	4	....	....	..

1st July to 1908.	Total					Payments from 1st July to 31st Dec. 1908.			Balance on 31st Dec 1908.					
Cash	Government Securities	Bank or other Stock, &c.	Cash.			Government Securities.	Bank or other Stock, &c.	Cash.	Government Securities.	Bank or other Stock, &c.	Cash.			Pensl Number.
			To Credit.		To Debit.						To Credit.		To Debit.	
Rupees. Annas. Pies.	Rupees		Rupees.	Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees		Rupees.	Annas. Pies.	Rupees. Annas. Pies.	
573 3 3	.. ..	..	86,081	0 1	....	....	..	....	....	..	86,081	0 1	....	
....	....	..	103	3 2	....	....	..	....	....	..	109	6 2	....	266
....	....	..	99	3 1	....	....	..	....	....	..	99	3 1	....	267
....	....	..	281	13 2	....	....	..	....	....	..	281	13 2	....	268
....	....	..	28	3 8	....	....	..	....	....	..	28	3 8	....	269
....	....	..	171	6 5	....	....	..	....	....	..	171	6 5	....	290
....	....	..	98	7 8	....	....	..	....	....	..	86	7 5	....	291
....	....	..	527	5 10	....	....	..	....	....	..	377	0 10	....	292
....	....	..	78	13 6	....	....	..	....	....	..	70	13 2	....	293
....	....	..	76	3 8	....	....	..	....	....	..	76	3 8	....	294
....	....	..	159	4 3	....	....	..	....	....	..	159	4 3	....	295
....	....	..	364	15 3	....	....	..	....	....	..	364	15 3	....	296
....	....	..	83	1 11	....	....	..	....	....	..	83	1 11	....	297
....	....	..	124	11 3	....	....	..	....	....	..	124	11 0	....	298
....	....	..	139	10 13	....	....	..	....	....	..	139	13 10	....	299
....	....	..	82	14 3	....	....	..	....	....	..	82	14 3	....	300
....	....	..	278	3 7	....	....	..	....	....	..	270	3 7	....	301
....	....	..	40	3 3	....	....	..	....	....	..	43	3 3	....	302
....	....	..	11	10 3	....	....	..	....	....	..	11	10 3	....	303
....	....	..	107	7 6	....	....	..	....	....	..	107	7 6	....	304
....	....	..	16	11 1	....	....	..	....	....	..	66	11 1	....	305
573 3 3	....	..	89,099	1 0	....	....	..	....	....	..	89,099	1 0	....	

Amounts in the custody of the

Serial Number.	ESTATES.	Date of Administration.	Date of Closing	Balance on 30th June 1908.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stocks, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stocks, &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..			....	....	66,833	10	4	....	....	..
1	Allardice, Alfred Thomas John ..	1883 Aug. 7	1895 Oct. 31	....	....	508	0	0	....	....	..
2	Anathoss, John	1901 Sept. 24	1908 Dec. 12	....	....	22	0	0	....	....	..
3	Ames, Captain A. G.	1897 Feb. 15	1907 Mar. 22	....	....	100	0	0	....	....	..
4	Baldrey, Charles Thomas Alfred ..	1891 Sept. 30	1893 Feb. 1	....	....	6	5	9	....	....	..
5	Bartholomew, Francis Medley ..	1895 Oct. 9	1904 Nov. 15	....	....	37	0	0	....	....	..
6	Berry, J. H.	1905 July 25	1907 Mar. 18	....	....	18	2	1	....	....	..
7	Cant A. E.	....	....	....	....	45	6	0	....	....	..
8	Curtis, H. T.	1898 Jan. 6	1898 July 1	....	....	2	1	6	....	....	..
9	Clarke, Vety-Lieut. Thomas Jordaine Stanley	1895 May 9	1895 Sept. 6	....	....	5	12	8	....	....	..
10	Cabot, T. P	1897 Dec. 20	1904 Aug. 18	....	....	60	10	10	....	....	..
11	Danehee Mathew	1896 Oct. 9	1897 Feb. 31	....	....	8	6	6	....	....	..
12	Eason, Mrs Margaret Jane ..	1893 May 26	1899 Sept. 28	....	....	1	13	6	....	....	..
13	Fenn, Mrs Georgiana	Do. Feb. 9	1902 Oct. 13	....	....	283	10	3	....	....	..
14	Francis, Solomon	Do. Aug. 1	1893 Dec. 2	....	....	9	10	7	....	....	..
15	Foster, George Henry ..	1893 do. 6 Do. Dec. 8	1894 April 17	....	....	18	2	8	....	....	..
16	Goscomany Meeahar, Arcot ..	1892 Sept. 1	1893 do. 6	....	....	15	8	7	....	....	..
17	Herford, Miss Olivia Virginia Jessiman	Do. Jan. 4	Do. do. 30	....	....	4	6	2	....	....	..
18	Huntly, Mrs. Juliana Jane ..	Do. Mar. 5	1897 Oct 30	....	....	1	14	0	....	....	..
19	Hudson, Captain Henry Sanders ..	Do. April 11	1893 Nov. 28	....	....	50	0	0	....	....	..
20	Harris, Charles Stuart	1891 Dec 18	1892 Oct. 15	....	....	3	5	9	....	....	..
21	Johnson, Lieutenant Alured Fitz William.	1892 Mar. 24	1892 Feb. 17	....	....	5	12	8	....	....	..
22	Johnst, Lieutenant, C. A. F. ..	1900 May 26	1901 May 7	....	....	7	8	6	....	....	..
23	Ennis, Frances Edward	1893 Oct. 7	1893 Dec. 16	....	....	1	0	0	....	....	..
24	Knowles, Lieutenant John St. John	Do. Aug. 5	1894 June 1	....	....	50	4	8	....	....	..
25	Mercer, John Crosby	Do May 11	Do. Feb. 17	....	....	0	1	10	....	....	..
26	Murray, Captain A. H	1896 Nov. 15	1896 Mar. 16	....	....	104	5	8	....	....	..
27	Hughes, W. H.	1892 Sept 4	1898 Aug 30	....	....	43	15	8	....	....	..
28	O'Brien, John P	1895 Aug. 4	1896 May 6	....	....	101	6	11	....	....	..
29	Pope, A. E.	1900 Oct. 25	1901 Oct 16	....	....	6	2	0	....	....	..
30	Ranga Pillai, Cheipak	1892 Jan. 25	1903 Mar. 21	....	....	11	4	8	....	....	..
31	Stephenson, Willie	Do. Feb. 7	1893 Nov. 1	....	....	286	8	9	....	....	..
32	Shaw, Farquharson	1894 do. 14	1895 Aug. 13	....	....	321	11	4	....	....	..
33	Smith, Charles H.	1892 Sept. 13	1894 Sept 30	....	....	35	7	8	....	....	..
34	Shaw, Patrick Dunlop	1894 Aug. 4	1896 May 20	....	....	27	7	9	....	....	..
35	Syth, John	1898 Oct. 27	1901 Aug. 30	....	....	1	15	0	....	....	..
36	Tyas, Mrs. L. A.	1900 Nov. 15	1902 May 23	....	....	95	12	10	....	....	..
37	Troup, Lieutenant Hugh Lees ..	1894 Oct. 12	1899 July 31	....	....	146	11	9	....	....	..
38	Thomas, Lieutenant D. S. L. ..	....	1901 Mar. 22	....	....	20	4	0	....	....	..
39	Williamson, Lieutenant Charnock Loghby Harrison.	1898 Nov. 22	1899 Sept. 7	....	....	10	8	6	....	....	..
40	Wate, James	1895 Aug. 8	1895 May 9	....	....	88	12	0	....	....	..
41	Woolley, Richard	Do. Sept. 16	1901 Dec. 21	....	....	1,500	0	0	....	....	..
42	Welsh, Major D. J.	1905 Jan. 18	1906 May 31	....	....	200	0	0	....	....	..
43	Woodford, J. M	1891 Mar. 9	1893 Feb. 24	....	....	0	6	0	....	....	..
	Total ..	....	....	....	....	73,284	10	4	....	....	..

Administrator-General's Office, Madras,
31st December 1908.

Administrator General of Madras.

1st July to 1908.	Total.				Payments from 1st July to 31st Dec. 1908.				Balance on 31st Dec. 1908.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.		Serial Number.
			To Credit.	To Debit.							To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
575 0 0	....	..	78,680 1 0	....	....	..	575 0 0	....	....	..	78,254 15 4	....	
....	....	..	862 0 0	....	....	..	....	....	....	..	500 0 0	....	1
....	....	..	22 0 0	....	....	..	....	....	....	..	22 0 0	....	2
....	....	..	100 0 0	....	....	..	....	....	....	..	100 0 0	....	3
....	....	..	4 0 0	....	....	..	....	....	....	..	4 0 0	....	4
....	....	..	47 0 0	....	....	..	....	....	....	..	47 0 0	....	5
....	....	..	15 3 3	....	....	..	....	....	....	..	15 3 3	....	6
....	....	..	48 0 0	....	....	..	....	....	....	..	48 0 0	....	7
....	....	..	2 1 3	....	....	..	....	....	....	..	2 1 3	....	8
....	....	..	8 15 3	....	....	..	....	....	....	..	4 12 6	....	9
....	....	..	86 13 10	....	....	..	....	....	....	..	86 13 10	....	10
....	....	..	5 6 6	....	....	..	....	....	....	..	5 6 6	....	11
....	....	..	1 15 6	....	....	..	....	....	....	..	1 15 6	....	12
....	....	..	283 10 6	....	....	..	283 10 6	....	....	..	....	....	13
....	....	..	0 10 7	....	....	..	....	....	....	..	0 10 7	....	14
....	....	..	18 2 3	....	....	..	....	....	....	..	18 2 3	....	15
....	....	..	16 3 7	....	....	..	....	....	....	..	14 3 7	....	16
....	....	..	4 8 3	....	....	..	....	....	....	..	4 8 3	....	17
....	....	..	1 14 0	....	....	..	1 14 0	....	....	..	....	....	18
....	....	..	60 0 0	....	....	..	....	....	....	..	60 0 0	....	19
....	....	..	2 3 3	....	....	..	2 3 3	....	....	..	....	....	20
....	....	..	0 12 7	....	....	..	....	....	....	..	0 12 7	....	21
....	....	..	7 8 0	....	....	..	....	....	....	..	7 8 0	....	22
....	....	..	1 0 0	....	....	..	....	....	....	..	1 0 0	....	23
....	....	..	53 4 3	....	....	..	....	....	....	..	53 4 3	....	24
....	....	..	0 1 10	....	....	..	....	....	....	..	0 1 10	....	25
....	....	..	194 5 8	....	....	..	....	....	....	..	194 5 8	....	26
....	....	..	43 10 6	....	....	..	....	....	....	..	43 10 6	....	27
....	....	..	181 8 11	....	....	..	....	....	....	..	181 8 11	....	28
....	....	..	9 2 8	....	....	..	....	....	....	..	9 2 8	....	29
....	....	..	11 5 8	....	....	..	....	....	....	..	11 5 8	....	30
....	....	..	285 8 9	....	....	..	285 8 9	....	....	..	....	....	31
....	....	..	321 11 4	....	....	..	....	....	....	..	321 11 4	....	32
....	....	..	85 1 8	....	....	..	....	....	....	..	85 1 8	....	33
....	....	..	27 7 3	....	....	..	....	....	....	..	27 7 3	....	34
....	....	..	1 15 0	....	....	..	....	....	....	..	1 15 0	....	35
....	....	..	65 12 10	....	....	..	....	....	....	..	65 12 10	....	36
....	....	..	156 11 8	....	....	..	....	....	....	..	156 11 8	....	37
....	....	..	35 4 0	....	....	..	....	....	....	..	35 4 0	....	38
....	....	..	15 8 8	....	....	..	....	....	....	..	15 8 8	....	39
....	....	..	93 12 6	....	....	..	....	....	....	..	93 12 6	....	40
....	....	..	1,666 6 6	....	....	..	....	....	....	..	1,666 6 6	....	41
....	....	..	293 3 8	....	....	..	....	....	....	..	293 3 8	....	42
....	....	..	3 8 8	....	....	..	....	....	....	..	3 8 8	....	43
575 0 0	....	..	78,680 1 0	....	....	..	575 0 0	....	....	..	78,254 15 4	....	

N. SUBRAHMANYAM,
Administrator General of Madras.

SCHEDULE of all SUMS of MONEY, BONDS and other SECURITIES received by the Administrator made thereout and the BALANCES prepared up to 31st

Serial Number.	ESTATES	Date of Administration.	Date of Closing.	Balance on 30th June 1908.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit.			Cash. To Debit.			Government Securities.	Bank or other Stock, &c., &c.
				Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	
1	Allardice, Alfred Thomas John ..	1902 Aug. 6	1905 Oct. 31	100	....	....	41	8	0	....		....	..
2	Allen, Mrs. Ann Eliza	1891 Oct. 6	1896 Dec. 15	....	....	....	28	0	0	....		....	..
3	Apse, John	1891 Dec. 16	1894 April 26	....	....	....	14	3	6	....		....	..
4	Abraham, Mrs. Louisa Maria ..	1899 Dec. 14	1899 Nov. 24	..	..	....	22	3	0	....		....	..
5	Atkinson, Captain Brevet-Major George Duncan	1897 Jan. 23	1897 Aug. 6	....	....	....	10	3	4	....		....	..
6	Arciappen, Rev. John Christian Paul	1899 May 4	1905 Oct. 31	....	....	....	..			1	5 2	....	..
7	Allen, Captain Frederick Edward Halsted	1900 Dec. 19	1901 Aug. 30	....	....	....	65	8	11	....		....	..
8	Anderson, Paul Francis ..	1902 Jan. 6	Do April 12	....	....	....	91	0	11	....		....	..
9	Armitage, Second Lieut. Alfred ..	Do Feb. 6	1903 Nov. 12	.. ..	.. ..	....	5	14	7	....		....	..
10	Allison, Mrs. Hannah ..	Do. April 15	1902 Feb. 27	....	....	....	41	10	11	....		....	..
11	Annoothoo Pillai, Tirumani ..	Do. Oct. 31	1905 Jan. 31	....	....	....	25	10	10	....		....	..
12	Amirthalinga Jadhia, T. ..	1902 Dec. 29	1901 Dec. 21	....	....	....	14	0	0	....		....	..
13	Adam, G. F.	Do. Nov. 6	1903 May 31	....	....	....	3	11	2	....		....	..
14	Aiu, F.	1905 April 9	1904 Aug. 29	....	....	....	70	15	1	....		....	..
15	Abdul Azeez Sahib	Do. Oct. 18	....	4,200	....	....	124	12	7	....		300	..
16	Anthony, Augustine	Do. do 14	1901 April 27	....	....	....	70	12	7	....		....	..
17	Atkinson, Mrs. A. C	1906 Feb. 12	....	33,500	....	....	206	8	1	....		....	..
18	Arumachalla Gurookal ..	....	1907 Jan. 4	....	....	....	1	5	1	....		....	..
19	Aston, A G Captain	1907 Feb. 16	1907 Nov. 22	..	....	....	140	0	6	....		....	..
20	Appatha Nayakkar, S.	Do. Aug. 17	....	500	....	....	83	0	0	....		....	..
21	Abchurst, T. L.	1908 April 24	1908 July 17	....	....	....	8,500	8	8	....		....	..
22	Aitchison, W.	1903 Nov. 9	....	....	....	....	....			....		....	..
23	Wase, Thomas	1903 April —	....	100	....	....	93	3	4	....		....	..
24	Bogle, Lieutenant Arthur Addison,	1887 Dec. 10	1888 May 8	....	....	....	96	2	4	....		....	..
25	Brennan, Edward	....	1889 Nov. 22	....	....	....	184	10	11	....		....	..
26	Berry, John Henry	1896 July 28	1897 Mar. 16	....	....	....	58	10	1	....		....	..
27	Bussell, Mrs Caroline Adelaide ..	Do Dec. 8	1896 Sept. 19	....	....	....	20	0	0	....		....	..
28	Baba alias Duji Kamil	1898 July 22	1897 Feb. 26	....	....	....	77	4	3	....		....	..
29	Bullivant, Everard	1900 Aug. 21	Do Mar. 10	....	....	....	9	10	5	....		....	..
30	Bullivant, John Howard	Do. Nov. 29	Do. do. 27	....	....	....	15	8	0	....		....	..
31	Butler, James	Do Sept. 11	....	100	....	....	50	3	7	....		....	..
32	Barefoot, Mrs. Matilda	1901 July 20	1899 Dec. 22	....	....	....	8,900	1	6	....		....	..
33	Burgess, Archibald Slater	1902 Jan. 17	....	1,900	....	....	78	10	7	....		....	..
34	Burrows, Major James Rogers ..	1901 Dec. 9	1899 April 21	....	....	....	43	2	7	....		....	..
35	Barefoot, James	Do do 16	Do. May 26	....	....	....	20	9	5	....		....	..
36	Alagiri Iyengar, S.	1903 April 4	....	4,200	....	....	220	7	11	....		....	..
37	Bayly, James Collins	Do Sept. 9	1903 April 2	....	....	....	81	9	4	....		....	..
38	Bhajunga Rau, Tirupathur ..	Do Dec. 22	....	8,000	....	....	....			1,008	8 9	....	..
39	Bagwell, E McD	Do Nov. 8	1902 June 18	....	....	....	34	6	6	....		....	..
40	Brady, Charles David	1903 Jan. 13	Do April 15	....	....	....	20	8	3	....		....	..
41	Burke, James Francis	Do. July 23	1904 June 23	....	....	....	18	9	10	....		....	..
42	Barrows, Miss, Elizabeth	Do. do. 23	1903 Oct. 15	....	....	....	10	5	7	....		....	..
43	Bethell, William Henry	Do do 22	Do. Nov. 10	....	....	....	76	10	1	....		....	..
44	Rhodius Charles, Kolathur ..	Do Sept. 9	1904 Mar. 3	....	....	....	84	12	2	....		....	..
45	Nossek, F. G. A.	Do Nov. 20	Do April 11	....	....	....	8	7	9	....		....	..
46	Binsford, Major C. H. F. ..	1904 Feb. 29	Do. Sept. 15	....	....	....	53	3	8	....		....	..
47	Brooks, Thomas Benjamin ..	Do. Sept. 6	Do. June 22	....	....	....	37	12	8	....		....	..
48	Bentley, William Rickey ..	Do Mar. 29	Do. July 25	....	....	....	10	10	6	....		....	..
49	Buller, Thomas Samuel	Do April 21	1905 Mar. 10	....	....	....	3	0	0	....		....	..
50	Bernard, F. T	Do. do. 28	Do. do. 16	....	....	....	17	8	11	....		....	..
51	Brodrick, Captain Henry	....	....	300	....	....	63	3	10	....		....	..
52	Boys, Barrey Collins	1905 July 14	1908 Oct. 16	....	....	....	1	12	6	....		....	..
53	Boys, Catherine Wilhelmina Gwendoline.	Do. do. 14	Do. do. 16	....	....	....	1	9	7	....		....	..
54	Bunajee, Monsieur	1906 Mar. 5	1905 Dec. 12	....	....	....	88	11	6	....		....	..
55	Bromh, E.	Do July 22	Do do. 30	....	....	....	8	1	10	....		....	..
56	Baboo Sahib, Nalluswa	1907 Aug. 13	....	....	....	....	4,188	14	6	....		....	..
57	Blandford, Miss A. M.	....	....	....	....	....	41	4	7	....		....	..
58	Bulsini, Edmund	1907 Sept. 28	....	....	....	....	1,573	3	4	....		1,500	..
59	Brooks, Mrs. Maria	....	1907 Oct. 14	....	....	....	0	10	6	....		....	..
60	Burke, J. F.	....	....	....	....	....	3	14	8	....		....	..
61	Berks, F.	....	....	....	....	....	0	3	2	....		....	..
62	Browne, Henry	1908 Mar. 13	....	....	....	....	....			....		....	..
63	Browne, Annie L.	Do do. 3	....	....	....	....	....			....		....	..
64	Beaton, T	....	....	....	....	....	....			....		....	..
65	Crampton, Joshua Thomas	1859 June 8	....	....	....	....	0	7	7	....		....	..
66	Cottrell, William Henry	1886 Oct. 16	....	1,100	....	....	84	12	0	....		....	..
67	Campbell, Lieutenant Henry Vincent	1890 Aug. 9	1897 May —	....	....	....	10	8	8	....		....	..
68	Comelan, Henry George	1898 Dec. 11	....	900	....	....	57	4	1	....		....	..
	Carried forward ..	....	....	89,700	....	25,863	0	6	1,008	7	11	3,800	..

General on account of each Estate remaining under his charge, together with the payments December 1908; under Section 44 of Act II of 1874

Serial Number.	Balance on 1st July 1908.				Payments from 1st July to 31st Dec. 1908.			Total				Balance on 31st Dec 1908.			
	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	
										To Credit.	To Debit.			To Credit.	To Debit.
	Rupees.	Annas.	Pies.		Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas.	Rupees. Annas.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.
1															
2															
3															

Serial Number.	ESTATES.	Date of Administration.	Date of Closing.	Balances on 30th June 1908.						Receipts from 31st Dec.	
				Government Securities		Cash.				Government Securities.	
						To Credit.		To Debit.			
				Rupees.	Bank or other Stock, &c., nothing Government Securities.	Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Rupees.	Bank or other Stock, &c., &c.
	Brought forward ..	..	..	29,700	.....	25,382	2 8	1,062	7 11	1,000	..
69	Cooper, Mrs	1898 Mar. 25	..	.....	.....		0 1	.....		.....	..
70	Crowther Jonathan Booth ..	Do. Nov. 16	1899 April 17	.....	.....	98	4 0	.....		.....	..
71	Crone, George	1898 Oct. 25	1902 Sept. 17	.....	.....	34	4 11	.....		.....	..
72	Cripps, Mrs Sophia Alice ..	1900 June 28	1903 Oct. 26	.....	.....	6	14 0	.....		.....	..
73	Cook, Mrs. Louisa	Do. do 26	.. ..	700	.....	163	0 5	.....		.....	..
74	Coelho, J. C.	Do. Sept. 11	1898 Nov. 5	..	.....	20	11 0	.....		103	..
75	Cook, Reverend George Gower	1898 do. 9	1902 Aug. 14	.. ..	.....	28	7 8	.....		.....	..
76	Cravin, Miss Mary ..	Do. Jan. 18	Do. July 24	.. ..	.....	4	13 6	.....		.....	..
77	Candasawmy Chetty, Parkam ..	1893 April 7	.. ..	.. ..	.....	.....		161	3 0	.....	..
78	Chambers, Mrs. Rosannah ..	1899 Oct. 4	1893 Mar. 22	.. ..	.....	198	2 8	.....		.....	..
79	Cripps, Francis	1900 Mar. 17	1900 Dec. 21	.....	.....	2	2 4	.....		.....	..
80	Cripps, Ellen Caroline ..	1903 Nov. 4	....	.....	.....	30	0 0	.....		.....	..
81	Cassidy, Mrs D. W.	1905 Feb. 20	....	300	.....	100	11 0	.....		.....	..
82	Clarke, E. R.	1901 Dec. 21	....	2,400	.....	.....		29	0 8	100	..
83	Chester, Mrs. Georgina Alice ..	1896 July 21	1896 Sept. 24	....	.....	18	11 6	.....		.....	..
84	Chatcher, C. W.	Do. do. 14	Do. Mar. 24	....	.....	1	6 10	.....		.....	..
85	Campbell, A. W.	Do. do. 14	1896 Nov. 25 1901 Mar. 14	....	.....	88	15 0	.....		.....	..
86	Collard, Captain J. M. M. ..	1898 April 5	1901 Feb. 28	.....	.....	0	5 10	.....		.....	..
87	Cockburn, G. H.	Do. March 1	1906 July 31	.....	.....	.....		0	15 5	.....	..
88	Chrystal, W. F.	Do. do 1	1907 Dec. 20	.....	.....	97	1 0	.....		.....	..
89	Carroll, Mrs. E	Do. do 22	....	2,700	.....	185	0 10	.....		.....	..
90	Clarke, W.	Do. do. 1	....	.....	.....	6	2 8	.....		.....	..
91	Cant, A. E	....	....	.....	.....	2	13 6	.....		.....	..
92	Collins J. H	.....	....	.....	.....	0	11 9	.....		.....	..
93	Colter, Mrs Jessie Eleanor ..	1899 Aug. 22	1907 May 28	....	.....	16	13 7	.....		.....	..
94	Cooper, Mrs Louisa	1907 April 25	1907 July 16	.....	.....	24	11 6	.....		.....	..
95	Copcutt, C. W.	....	1903 May 25	.....	.....	4	13 0	.....		.....	..
96	Clarke, A. H	1903 Jan. 31	1903 do. 28	.....	.....	184	14 6	.....		.....	..
97	Cole William Alexander	....	....	.....	.....	0	14 11	.....		.....	..
98	Carter, Mrs H S	1908 Sept. 18	.. ..	.....	.....	.....		.....		.....	..
99	D'Castelbajac, Mrs. Louisa ..	1872 Jan. 27	1898 April 27	.....	.....	13	15 7	.....		8,000	..
100	Dawson, William Crosbie	1896 Sept. 19	1900 Oct. 31	.....	.....	163	2 9	.....		.....	..
101	D'Arbigny duchalus, Madame Ernestine, otherwise Ernestina Gaigneux.	Do. Nov. 24	1904 Aug 30	.....	.....	84	5 1	.....		.....	..
102	Donovan, Cornelius Martin ..	1879 Oct. 20	1880 do. 20	200	.....	48	10 7	.....		.....	..
103	Davis, W	1898 March 7	....	.....	.....	28	12 1	.....		.....	..
104	Dighton, James Edwin Charles ..	Do Oct. 3	1898 Nov. 29	.....	.....	88	0 0	.....		.....	..
105	Deatre, Harriet Ruth Clarissa ..	Do. March 3	Do do 29	.....	.....	16	0 0	.....		.....	..
106	Dunhill, Mrs Catherine	1901 do 21	1903 Oct. 27	.....	.....	838	0 0	.....		.....	..
107	Daly, William Mahon	Do. July 20	.. ..	200	.....	.....		32	15 3	.....	..
108	D'Rosario Charles John	Do. Dec. 19	1903 Dec. 19	.....	.....	86	7 7	.....		.....	..
109	Daly, Captain Henry Dermot ..	1902 Feb. 28	Do. June 17	.....	.....	65	10 1	.....		.....	..
110	Dellanakar, Mrs. Mary	Do. April 17	1905 April 7	.....	.....	4	8 0	.....		.....	..
111	Dighton, James Lucy	....	....	.....	.....	90	8 8	.....		.....	..
112	D'Sylva, Mrs Helen Mary ..	1903 Jan. 23	1903 April 20 1905 May 13	.....	.....	19	13 0	.....		.....	..
113	D'Castelbajac, George	....	....	.....	.....	25	2 7	.....		.....	..
114	D'Monte, Christopher	1903 April 20	1903 Aug. 10	100	.....	19	13 0	.....		.....	..
115	Daly, Allen Napier Mamah ..	Do Mar 20	1904 July 29	.....	.....	40	1 0	.....		.....	..
116	D'Rozario, J. J	Do. July 28	1903 Nov. 28	.....	.....	86	4 0	.....		.....	..
117	Dorasawmy Ayya, W.	1905 Feb. 14	1908 May 24	.....	.....	4	10 1	.....		.....	..
118	Dorasamiah	Do. Aug. 21	....	.....	.....	47	8 10	.....		.....	..
119	Furling, F	Do Oct. 16	1906 July 18	600	.....	.....		0	9 0	.....	..
120	Dalyell, Captain H. K.	1898 April 16	Do. Nov. 16	.....	.....	70	8 8	.....		.....	..
121	Daniel, J.	....	....	.....	.....	.....		8	13 10	.....	..
122	Denning, S. W.	1906 Aug. 28	1907 Dec. 18	1,200	.....	35	9 0	.....		.....	..
123	Davis, Miss Sara	....	....	.....	.....	1	6 6	.....		.....	..
124	Doyle, Patrick	1907 May 15	....	.....	.....	18,408	0 7	.....		.....	..
125	DeLemos, Mr. J. M.	Do Nov. 11	1908 Feb. 26	8,700	.....	19	2 0	.....		.....	..
126	Dent, D. Macalister	1908 Jan 20	1898 Aug. 3	.....	.....	2 706	7 11	.....		.....	..
127	Doyle, J. E.	Do. Nov. 9	....	.....	.....	.....		.....		8,700	..
128	Edwards, Alfred Alexander Edward.	1900 Sept. 11	1901 Mar. 18	.....	.....	10	15 7	.....		.....	..
129	Eager, John	1904 Aug. 4	1906 Jan. 18	.....	.....	18	9 8	.....		.....	..
130	Ewing, C.	1908 do. 11	....	.....	.....	263	9 9	.....		.....	..
131	Everard, H. J. B.	1908 Nov. 2	1907 Aug 6	1,800	.....	708	13 1	.....		.....	..
132	Everard, Mrs. Elizabeth	....	....	.....	.....	37	8 3	.....		.....	..
133	Farrell, Andrew	1907 May 20	....	100	.....	.....		10	3 8	.....	..
134	Fernandes, Saba Francis	1909 Feb. 20	....	1,200	.....	.....		71	2 1	.....	..
135	Foolerry, Richard	1901 Aug. 16	1903 Dec. 6	.....	.....	29	0 4	.....		.....	..
136	Foster, John	Do. Nov. 13	....	700	.....	.....		0	4 3	.....	..
137	Fletcher, Lieutenant Henry Arthur.	1903 Jan. 13	1903 June 22	.....	.....	7	2 1	.....		.....	..
138	Farrell, E	Do. Oct. 7	....	.....	.....	164	0 0	.....		100	..
139	Franco, Daniel	Do. July 29	1903 Nov. 19	1,000	.....	10	5 8	.....		.....	..
140	Fletcher, Arthur Christopher ..	Do. June 13	Do. Oct. 22	.....	.....	23	0 6	.....		.....	..
141	Fowles, James	Do. Oct. 14	1904 Jan. 26	.....	.....	4	8 8	.....		.....	..
	Carried forward ..	....	....	43,000	5,700	48,849	4 7	1,377	15 0	16,800	..

1st July to 1908.			Total				Payments from 1st July to 31st Dec. 1908.				Balances on 31st Dec. 1908.				Serial Number.
Cash.			Government Securities.	Bank or other Stock, &c., &c.	Cash		Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.		
					To Credit.	To Debit.							To Credit.	To Debit.	
Rupees.	Annas.	Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
10,096 6 7	31,800	..	94 841 3 3		91 3 11	1,000	..	33,147 3 1		30,300	..	22,272 13 10	799 0 3		
...	....	..	0 0 1		....	....	..	....		....	..	3 0 1	....		69
....	....	..	95 4 0		....	....	..	....		....	..	95 4 0	....		70
....	....	..	30 4 11		....	....	..	....		....	..	30 4 11	....		71
3 0 7	300	..	8 14 2		....	....	..	....		....	..	8 14 2	....		72
....	....	..	100 7 0		....	....	..	95 0 2		300	..	11 5 10	....		73
....	....	..	20 11 0		....	....	..	0 3 5		....	..	20 9 6	....		74
....	....	..	28 7 6		....	....	..	....		....	..	28 7 3	....		75
....	....	..	4 15 6		....	....	..	....		....	..	4 15 6	....		76
971 13 10	....	..	810 4 10		....	....	..	....		....	..	....	162 13 6		77
....	....	..	190 3 6		....	....	..	973 6 4		....	..	192 0 0	....		78
....	....	..	2 3 5		....	....	..	....		....	..	2 3 4	....		79
....	....	..	82 3 0		....	....	..	....		....	..	82 3 0	....		80
5 3 8	400	..	105 13 2		....	....	..	86 1 4		400	..	10 11 15	....		81
867 12 8	3,400	..	837 7 3		....	....	..	850 14 3		3,400	..	0 0 0	....		82
....	....	..	10 11 3		....	....	..	....		....	..	10 11 2	....		83
....	....	..	2 0 10		....	....	..	....		....	..	1 0 10	....		84
....	....	..	10 15 6		....	....	..	....		....	..	10 15 6	....		85
0 15 0	....	..	0 0 10		....	....	..	0 0 6		....	..	0 0 4	....		86
....	....	..	....		....	....	..	....		....	..	....	....		87
208 2 7	2,700	..	87 1 0		....	....	..	23 12 7		....	..	65 4 0	....		88
....	....	..	361 3 0		....	....	..	30 0 0		2,700	..	160 10 0	....		89
....	....	..	5 3 0		....	....	..	....		....	..	0 3 0	....		90
....	....	..	2 12 6		....	....	..	0 0 6		....	..	2 13 0	....		91
....	....	..	0 11 3		....	....	..	....		....	..	0 11 3	....		92
1 3 0	....	..	17 3 7		....	....	..	....		....	..	17 3 7	....		93
....	....	..	24 11 4		....	....	..	0 10 2		....	..	20 12 0	....		94
....	....	..	4 13 0		....	....	..	0 3 5		....	..	4 10 0	....		95
....	....	..	104 14 0		....	....	..	24 0 4		....	..	80 0 2	....		96
....	....	..	0 14 11		....	....	..	....		....	..	0 14 11	....		97
4,280 0 9	3,000	..	4,280 0 0		....	....	..	4,285 11 0		3,000	..	....	285 1 3		98
....	....	..	11 15 7		....	....	..	....		....	..	11 15 7	....		99
....	....	..	103 2 0		....	....	..	....		....	..	103 2 0	....		100
....	....	..	24 0 1		....	....	..	....		....	..	24 0 1	....		101
0 0 10	200	..	43 1 0		....	....	..	0 1 4		200	..	69 0 1	....		102
....	....	..	29 12 1		....	....	..	....		....	..	29 12 1	....		103
....	....	..	35 0 0		....	....	..	....		....	..	35 0 0	....		104
....	....	..	16 0 0		....	....	..	....		....	..	16 0 0	....		105
....	....	..	538 0 0		....	....	..	....		....	..	534 0 0	....		106
3 3 7	.00	..	....		29 3 0	....	..	0 1 4		200	..	....	29 3 0		107
....	....	..	66 7 1		....	....	..	....		....	..	66 7 7	....		108
....	....	..	62 10 1		....	....	..	....		....	..	62 10 1	....		109
....	....	..	4 0 0		....	....	..	....		....	..	4 0 0	....		110
....	....	..	20 0 3		....	....	..	....		....	..	20 0 3	....		111
....	....	..	19 12 5		....	....	..	....		....	..	19 12 5	....		112
1 11 8	100	..	26 14 0		....	....	..	0 0 6		100	..	20 15 4	....		113
....	....	..	19 14 3		....	....	..	....		....	..	19 13 3	....		114
....	....	..	45 1 0		....	....	..	....		....	..	40 1 0	....		115
....	....	..	88 4 0		....	....	..	....		....	..	83 4 0	....		116
....	....	..	4 10 1		....	....	..	....		....	..	4 15 1	....		117
16 3 0	600	..	97 11 16		....	....	..	61 15 11		600	..	26 11 11	....		118
0 3 0	....	..	....		....	....	..	....		....	..	....	....		119
....	....	..	98 3 3		....	....	..	....		....	..	98 3 3	....		120
20 4 6	1,200	..	31 9 8		....	....	..	127 7 4		1,800	..	....	115 13 8		121
....	....	..	35 3 0		....	....	..	1 5 0		....	..	34 1 0	....		122
....	....	..	1 0 3		....	....	..	....		....	..	1 0 3	....		123
4,476 14 0	....	3,000	11,184 12 7		....	....	..	9,126 4 5		....	..	2,305 6 2	....		124
....	....	..	15 0 0		....	....	..	8 12 20		....	..	12 5 2	....		125
6,357 3 3	....	..	6,643 10 3		....	....	..	2,785 13 3		....	..	3,157 12 11	....		126
6,000 0 0	6,700	..	6,000 0 0		....	....	..	3,136 11 0		6,700	..	723 4 7	....		127
....	....	..	10 10 7		....	....	..	....		....	..	10 10 1	....		128
....	....	..	13 2 8		....	....	..	....		....	..	13 2 8	....		129
1,826 14 1	1,900	..	3,005 2 0		....	1,900	..	50 8 1		....	..	7,003 10 6	....		130
....	....	..	705 13 1		....	....	..	6 6 1		....	..	690 0 0	....		131
1 11 0	125	..	29 1 3		....	....	..	0 4 1		100	..	30 12 3	....		132
20 2 6	1,400	..	9 16 0		....	....	..	0 0 1		1,450	..	9 7 5	....		133
....	....	..	....		71 0 1	....	..	0 1 6		....	..	....	71 0 1		134
....	....	..	29 0 4		....	....	..	....		....	..	29 2 4	....		135
11 14 0	700	..	0 10 0		....	....	..	0 0 9		700	..	0 0 3	....		136
....	....	..	7 1 1		....	....	..	....		....	..	7 1 1	....		137
18 15 10	3,100	..	139 4 10		....	....	..	93 4 8		1,100	..	83 0 2	....		138
....	....	..	10 3 6		....	....	..	10 0 6		....	..	....	....		139
....	....	..	10 0 5		....	....	..	....		....	..	10 0 0	....		140
....	....	..	4 3 3		....	....	..	....		....	..	4 3 3	....		141
47,220 2 2	57,796	3,000	31,617 6 6		191 6 6	2,000	..	40,814 0 3		34,800	3,100	41,664 3 5	1,2 2 7 3		

Serial Numbers.	ESTATES.	Date of Administration.	Date of Closing	Balance on 30th June 1908.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit.			Cash. To Debit.		
				Rupees		Rupees	Annas	Pies.	Rupees	Annas Pies.	Rupees.	Bank or other Stock, &c., &c.
	Brought forward ..	£ s.	....	43,610	3,700	45,343	4	3	3,377	12 0	14,300	..
142	Mears, J. W	1903 Oct 31	1907 Mar 20	....	....	12	4	3	....		....	..
143	Ferrol, Madame Louise ..	1907 Aug. 6	1907 Dec 16	..	..	2	8	0	....		....	..
144	Ferguson, A. A	1904 Nov 24	....	....	....	....			....		....	..
145	Fitzgerald, Mrs. L. M ..	....	....	....	....	....			....		....	..
146	Getzing, Malbert	1877 Sept. 6	1882 April 10	100	....	44	0	10	....		500	..
147	Gerrasonney Moodaliar, Arcot ..	1882 Jan. 1	1893 do. 3	....	....	82	8	2	....		....	..
148	Godfrey, Miss Lizzie Talbot ..	1898 May 6	1898 Nov. 10	....	....	30	0	0	....		....	..
149	Goodwin, Josiah J.	Do July 22	1899 Oct. 11	....	....	10	0	0	....		....	..
150	Gaule, John	Do. Oct 12	1900 May 1	....	....	29	8	2	....		....	..
151	Gillson, Sergeon-Captain Edward .	1902 Feb. 28	1902 Aug. 8	....	....	24	7	4	....		....	..
152	Goodacre, James, Russell Sanitar ..	1903 Aug. 24	1903 Nov. 10	....	....	42	0	0	....		....	..
153	Gawthorne, Mrs. Amelia	1904 do. 4	1908 May 2	....	....	16	13	0	....		....	..
154	Gillings, Revd J	1905 July 28	1905 Dec 6	....	....	5	13	5	....		....	..
155	Gillings, Mrs. Ellen Rebeca ..	1904 Sept. 28	Do do. 6	....	....	0	8	0	....		....	..
156	Green, Mrs. Frannie Sophia ..	Do. Dec. 9	Do. Mar. 27	....	....	1	8	0	....		....	..
157	Garratt, James George	....	....	....	....	33	11	10	....		....	..
158	Gautain, E C. L.	1906 Dec. 21	....	700	....	61	0	7	....		....	..
159	Gaw, John	....	....	....	....	1a	13	12	....		....	..
160	Green, Mrs A H	....	1908 July 30	150	....	23	14	1	....		....	..
161	Gonsalves, F. J.	1905 April 24	.. ..	.. ..	....	..			120	11 0	3,000	..
162	Grore, Mrs.	....	....	....	....	73	15	8	....		....	..
163	Garrett, J. G	....	.. ..	.. ..	....	60	3	8	....		....	..
164	Govindaraja Mudaliar, T ..	1880 Feb. 10	....	....	....	..			....		....	..
165	Holmes, Apothecary Joseph ..	1877 April 5	1902 Aug 25	.. ..	....	488	10	5	....		....	..
166	Harvey, Devereux John	1891 July 27	1892 April 8	....	....	0	0	3	....		....	..
167	Hajee, Mahomed Numzee .. {	Order of H C 1892 Mar. 9	} ..	....	....	8	2	3	....		....	..
168	Hajee, Mahomed Numzee (Receiver's account).	Do. do. 25	..	....	....	1,000	0	1	....		....	..
169	Hardan, John	1894 Sept. 8	1894 Oct. 1	200	....	7	8	0	....		....	..
170	Haraford, Robert Spears	1893 June 1	....	....	....	52	11	11	....		....	..
171	Hannaway, Mrs Nancy	1898 Sept. 13	1894 Nov. 29	....	....	16	8	0	....		....	..
172	Hanks, George Walter	1895 April 10	1900 April 2	....	....	67	0	0	....		....	..
173	Hayes, Mrs. Lucas Hester ..	1901 Nov. 18	1898 do. 4	....	....	13	10	2	....		....	..
174	Hill, Henry Cardwell	Do. do. 4	1903 May 14	....	....	23	4	4	....		....	..
175	Henderson, Major William Samuel..	1902 Feb. 28	1903 Oct. 6	....	....	91	14	8	....		....	..
176	Harvey, Lieutenant Robert Dansmair.	Do. July 25	Do Dec. 8	....	....	60	15	11	....		....	..
177	Hirtle, A. E	Do. Nov. 18	Do. June 23	....	....	..			....		....	..
178	Hamilton, Samuel	1903 Feb. 18	Do Aug. 31	....	....	45	2	2	....		....	..
179	Hopkins, Edward Exeter Symington.	1902 Jan. 19	1905 Aug. 17	....	....	7	11	2	....		....	..
180	Hart, Mrs. H	Do. Sept. 18	Do. Dec. 6	....	....	2	14	1	....		....	..
181	Hallenshaw, J A	....	....	100	....	730	1	8	....		....	..
182	Harvey, Miss C	....	....	....	....	47	0	8	....		....	..
183	Hunt-Grubbe, Captain E ..	1907 Feb 28	1907 July 29	....	....	256	5	4	....		....	..
184	Kenny, J. S	....	....	....	....	4	1	7	....		....	..
185	Irvine, Thomas	1896 Sept. 18	1901 May 31	....	....	33	4	0	....		....	..
186	Ignatius, David James	....	1904 June 30	....	....	32	11	8	....		....	..
187	Inkster, W. J. M.	1908 Jan. 31	Do.	....	....	3,052	14	7	....		....	..
188	Judge, Henry Haldwell Mattocks ..	1898 Sept. 15	1899 Jan 31	....	....	13	0	6	....		....	..
189	Jackson, Irvin William	1898 Mar. 11	.. ..	200	....	....			....		....	..
190	Jackson, Mrs Agnes Isabella ..	Do. Aug 2	....	....	....	....			0	13 4	....	..
191	Jones, Owen Anselem	1902 Feb. 26	....	....	....	....			104	0 0	....	..
192	Jones, Frederick Stewart	Do Nov 2	1903 April 29	....	....	29	6	11	....		....	..
193	Joaquim, Henry	....	Do. Jan. 22	....	....	26	8	8	....		....	..
194	Jayarama Mudaliar, Nuper Agaram.	1903 April 29	....	....	....	7	15	8	....		....	..
195	Jackson, Sub Conductor E.	1906 Mar. 14	1905 Sept 24	....	....	105	0	0	....		....	..
196	Johnson, F	Do. Nov 8	Do. Feb. 12	....	....	0	4	6	....		....	..
197	Jones, Mary Isabella	....	....	....	....	7	0	8	....		....	..
198	Jackson, Mrs J E	....	....	....	....	24	2	8	....		....	..
199	Kerthoose, Moses	1898 Sept. 3	....	....	....	..			....		....	..
200	Kristnasamy Modelly, Pondicherry Vencatachellum	1875 Feb. 26	1884 May 1	2,200	....	189	9	10	....		....	4,500
201	Kennedy, Mrs Emily Elizabeth Mackenzie	1895 Oct 21	.. ..	....	....	....			24	3 10	....	..
202	Kemble, William Phillip ..	1897 July 7	1898 Feb 3	....	....	23	0	8	....		....	..
203	Krishnamall, Tanjore, alias Chinnamall.	1898 Mar 15	1907 Aug 24	....	....	61	3	8	....		....	..
204	Knight, Thomas Percy	1900 Jan. 30	1900 Nov. 30	....	....	470	11	3	....		....	..
205	Kingston, G. T.	....	....	....	....	0	4	2	....		....	..
206	Kerakoose, Eleazar	1905 Oct 19	....	....	....	35	12	6	....		....	..
207	King, William	1901 May 4	1902 June 3	....	....	49	14	10	....		....	..
208	Kemp Mrs Jane	Do Oct. 6	Do Mar. 26	....	....	44	2	0	....		....	..
209	Kohnman, Frederick William ..	1902 Mar 26	Do Nov. 11	....	....	300	6	7	....		....	..
210	Kreemmer, Mrs. Elizabeth Ann ..	Do. do. 25	1903 Jan 20	....	....	810	0	1	....		....	..
211	Knightly, Second Lieutenant A.C E	....	Do. Aug 12	....	....	7	10	6	....		....	..
	Carried forward ..	....	....	46,000	3,700	54,467	1	4	1,377	12 0	18,800	4,500

1st July to 1903.	Total,						Payments from 1st July to 31st Dec. 1903.				Balances on 31st Dec. 1903.						
Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash				Serial Number.
			To Credit.			To Debit.							To Credit.		To Debit.		
Rupees. Annas. Pies.	Rupees.	Rupees.	Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees.	Annas. Pies.	Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	
17,420 2 4	57,700	3,700	91,687 5 0			131 9 4	2,900	..	40,814 1 2		54,981	3,700	42,784 6 8		1,892 7 6		
....	....	..	12 4 8			....	....	..	....		....	..	12 4 8		....		137
....	....	..	3 0 0			....	....	..	4 8 6		....	..	....		....		143
....	....	..	....			....	....	..	50 10 6		..	..	....		50 10 6		144
855 8 8	800	..	856 9 8			....	....	..	497 12 0		100	..	....		....		145
1 11 6	100	..	48 12 3			....	....	..	0 6 6		100	..	48 11 9		....		146
....	....	..	31 2 2			....	....	..	....		....	..	31 2 2		....		147
....	....	..	30 0 0			....	....	..	....		....	..	30 0 0		....		148
....	....	..	10 0 0			....	....	..	....		....	..	10 0 0		....		149
....	....	..	20 0 0			....	....	..	....		....	..	20 0 0		....		150
....	....	..	31 7 4			....	....	..	....		....	..	31 7 4		....		151
....	....	..	62 0 8			....	....	..	....		....	..	62 0 8		....		152
....	....	..	16 15 0			....	....	..	0 2 6		....	..	16 12 6		....		153
....	....	..	6 13 8			....	....	..	....		....	..	6 13 8		....		154
....	....	..	6 4 0			....	....	..	....		....	..	6 4 0		....		155
....	....	..	1 4 4			....	....	..	1 3 4		....	..	....		....		156
....	....	..	93 11 10			....	....	..	....		....	..	93 11 10		....		157
820 2 8	700	..	881 7 8			....	....	..	1,038 5 0		700	..	....		455 13 8		158
....	....	..	13 10 11			....	....	..	0 1 3		....	..	13 11 11		....		159
17 6 0	100	..	121 4 4			....	100	..	118 4 4		....	..	0 0 1		....		160
3,452 8 11	3,900	..	8,231 10 11			....	....	..	8,100 10 4		3,800	..	131 0 7		....		161
....	....	..	72 14 8			....	....	..	....		....	..	72 14 8		....		162
....	....	..	60 3 0			....	....	..	....		....	..	60 3 0		....		163
....	....	..	....			....	....	..	98 4 0		....	..	....		29 6		164
....	....	..	420 15 3			....	....	..	....		....	..	420 15 3		....		165
....	....	..	9 0 3			....	....	..	....		....	..	9 0 3		....		166
....	....	..	....			....	....	..	....		....	..	....		....		167
....	....	..	0 2 3			....	....	..	....		....	..	0 2 3		....		168
....	....	..	1,000 0 1			....	....	..	....		....	..	1,000 0 1		....		169
3 0 6	900	..	10 11 10			....	....	..	0 1 4		100	..	10 10 6		....		169
....	....	..	62 11 11			....	....	..	....		....	..	62 11 11		....		170
....	....	..	16 0 0			....	....	..	....		....	..	16 0 0		....		171
....	....	..	67 0 0			....	....	..	....		....	..	67 0 0		....		172
....	....	..	10 10 2			....	....	..	....		....	..	10 10 2		....		173
....	....	..	23 4 4			....	....	..	....		....	..	23 4 4		....		174
....	....	..	91 14 3			....	....	..	....		....	..	91 14 3		....		175
....	....	..	56 15 11			....	....	..	....		....	..	56 15 11		....		176
....	....	..	45 2 2			....	....	..	....		....	..	45 2 2		....		177
....	....	..	7 11 8			....	....	..	....		....	..	7 11 8		....		178
....	....	..	2 14 7			....	....	..	....		....	..	2 14 7		....		179
....	....	..	732 1 6			....	....	..	0 1 6		....	..	732 0 0		....		180
2 11 6	100	..	68 11 4			....	....	..	0 4 6		100	..	68 6 4		....		181
....	....	..	260 5 4			....	....	..	....		....	..	260 5 4		....		182
....	....	..	4 1 7			....	....	..	4 1 7		....	..	....		....		183
936 5 6	....	..	820 5 6			....	....	..	13 3 6		....	..	810 2 0		....		184
....	....	..	68 1 8			....	....	..	....		....	..	68 1 8		....		185
....	....	..	53 11 6			....	....	..	0 13 11		....	..	52 14 7		....		186
....	....	..	2,102 14 7			....	....	..	16 8 3		....	..	2,086 6 4		....		187
....	....	..	13 0 0			....	....	..	....		....	..	13 0 0		....		188
266 8 4	200	..	358 6 6			....	....	..	918 1 11		200	..	....		107 5 11		189
....	....	..	....			154 6 8	....	..	....		....	..	....		164 6 8		190
....	....	..	69 0 11			....	....	..	....		....	..	69 0 11		....		191
....	....	..	15 0 0			....	....	..	....		....	..	15 0 0		....		192
....	....	..	7 15 8			....	....	..	....		....	..	7 15 8		....		193
....	....	..	125 5 8			....	....	..	....		....	..	125 5 8		....		194
....	....	..	0 0 8			....	....	..	....		....	..	0 2 8		....		195
....	....	..	7 8 6			....	....	..	....		....	..	7 8 6		....		196
....	....	..	24 2 3			....	....	..	....		....	..	24 2 6		....		197
170 14 8	....	4,000	170 14 8			....	....	..	933 4 6		....	4,000	....		766 5 6		198
196 6 4	2,200	..	288 0 2			....	....	..	94 12 4		2,200	..	194 5 10		....		199
110 14 8	2,100	..	340 1 0			....	....	..	477 13 0		2,900	..	....		111 12 0		200
....	....	..	..			24 3 10	....	..	....		....	..	....		46 3 10		201
....	....	..	29 8 5			....	....	..	....		....	..	29 8 5		....		202
....	....	..	31 5 6			....	....	..	....		....	..	31 5 6		....		203
....	....	..	470 11 3			....	....	..	....		....	..	470 11 3		....		204
....	....	..	0 4 2			....	....	..	....		....	..	0 4 2		....		205
....	....	..	15 12 8			....	....	..	....		....	..	15 12 8		....		206
....	....	..	48 14 10			....	....	..	....		....	..	48 14 10		....		207
....	....	..	40 0 0			....	....	..	....		....	..	40 0 0		....		208
....	....	..	200 4 7			....	....	..	....		....	..	200 4 7		....		209
....	....	..	810 0 1			....	....	..	....		....	..	810 0 1		....		210
....	....	..	7 10 6			....	....	..	....		....	..	7 10 6		....		211
43,430 9 0	70,800	8,700	96,460 1 10			330 9 6	3,000	..	47,770 1 8		73,800	8,700	51,705 0 0		5,518 12 2		

Serial Number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1908. Government Securities. Rupees	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit. Rupees.	Annas.	Pies.	To Debit. Rupees.	Annas.	Pies.	Receipts from 1st Dec. Government Securities. Rupees	Bank or other Stock, &c., &c.
	Brought forward ..	..	..	58 000	3,700	54,467	1	4	1,777	12	2	18,500	4,000
212	Kaul, S. J.	1903 Nov. 30	1906 Aug. 31	.. ..	.. ..	20	14	10	....			.. ..	.. ..
213	Khair-un-nisa Begum Sahiba, Her Highness Nawab	Do Sept. 24	.. ..	.. ..	.. ..	3,307	6	7	....			.. ..	.. ..
214	Kotukotse, Humana Arathoon ..	1904 Mar. 23.	1904 Sept. 28 1905 July 19	.. ..	.. ..	76	7	10	....			.. ..	.. ..
215	Kurrun, J. C.	6th Aug. 4	Do Mar. 28	.. ..	.. ..	41	13	7	....			.. ..	.. ..
216	Kyatna Ayyangar, B. G. ..	Do Dec. 8	.. ..	9,300	.. ..	62	4	0	....			.. ..	.. ..
217	Kumkoose, Shaipiet ..	1905 Sept. 19	1906 May 8	.. ..	.. ..	387	8	10	....			.. ..	.. ..
218	Kunhikalu Amma, Kotha ..	1906 Jan 31	.. ..	.. ..	.. ..	....			111	3	5	.. ..	.. ..
219	Kenyon, J. H.	1908 Nov. 28	.. ..	.. ..	.. ..	....			....			.. ..	.. ..
220	Sibbasamie Chetty, C. ..	1903 Feb 10	.. ..	.. ..	.. ..	....			....			.. ..	.. ..
221	Laing, Thomas Ward	1894 Oct 18	1898 June 16	....	....	78	13	7	....			.. ..	.. ..
222	Lambe, Ellen Mrs.	1900 Jan. 30	1901 do 21	....	....	312	8	7	....			.. ..	.. ..
223	Lane, Mrs. Mary Jane ..	Do Feb 2	1900 Oct. 25	....	....	91	6	8	....			.. ..	.. ..
224	Loganatha Mudaliar, Vellore ..	1901 Nov. 4	.. ..	1,86,100	.. ..	1,442	8	8	....			.. ..	.. ..
225	Lovett, Edward Morgan ..	Do. do. 13	1902 May 26	....	....	7	11	6	....			.. ..	.. ..
226	Lewin, Miss Ada Maria ..	Do do. 16	Do. Nov. 8	....	....	18	8	6	....			.. ..	.. ..
227	Loveday, Richard ..	1902 Jan 21	1903 April 7	....	....	13	13	10	....			.. ..	.. ..
228	Landin, Joseph Ernest ..	Do. July 25	1902 Nov. 18	....	....	81	8	11	....			.. ..	.. ..
229	Larsen, Gunner George ..	Do Aug 28	.. ..	....	....	1	1	6	....			.. ..	.. ..
230	Lewers, William Hubert ..	1903 July 21	1904 Feb. 26	....	....	11	7	6	....			.. ..	.. ..
231	Lee, E. N.	....	1905 April 30	....	....	9	12	1	....			.. ..	.. ..
232	Lakshmanamal	1904 Sept. 23	Do Jan. 5	....	....	3	2	10	....			.. ..	.. ..
233	Lane, J W	1905 do. 12	Do. Dec. 18	....	....	36	7	11	....			.. ..	.. ..
234	Lazarus, A.	1903 Mar. 1	.. ..	1,200	....	....			3	4	10	.. ..	.. ..
235	Lakshmana Row Sahib, A. ..	Do. Dec 9	.. ..	1,200	....	1,861	8	11	....			.. ..	.. ..
236	Loganayakammal	1907 Nov 26	.. ..	....	....	....			344	2	0	.. ..	.. ..
237	Leonard, H. A.	Do. Dec 13	1903 Sept. 3	.. ..	....	478	1	0	....			.. ..	.. ..
238	Lawson, M A	....	....	....	....	16	7	7	....			.. ..	.. ..
239	Lloyd, T.	....	....	....	....	3,589	13	0	....			.. ..	30,000
240	Lacey, P A	1903 May 19	1905 July 27	....	....	....			....			.. ..	.. ..
241	Murray, Thomas	....	....	..	....	39	15	8	....			.. ..	.. ..
242	Meyer, Mrs. Johanna ..	1875 Nov 2	1900 April 6	....	....	56	10	6	....			.. ..	.. ..
243	Mandeville, Miss Rosaline Julia ..	1896 June 9	1901 Dec 18	400	....	10	9	10	....			.. ..	.. ..
244	Macqood, Richard Thomas Eyesmith	1879 Sept. 4	1894 Mar. 30	....	....	96	10	13	....			.. ..	.. ..
245	Macquoid, Patrick Miller Turton ..	1876 Mar. 29	.. ..	....	....	56	13	7	....			.. ..	.. ..
246	Mellon, Mrs. Henrietta Isabella ..	Do. do. 22	.. ..	....	....	7	10	8	....			.. ..	.. ..
247	Mcnabbin	Do Dec. 16	1898 June 22	....	....	26	9	11	....			.. ..	.. ..
248	Minto, Robert	....	....	....	....	60	8	8	....			.. ..	.. ..
249	Morrison, Mrs. dulia Agnes ..	1887 April 6	1903 Nov. 15	....	....	138	3	11	....			.. ..	.. ..
250	Morrison, Lieutenant William ..	....	1900 Sept. 20	..	....	172	11	7	....			.. ..	.. ..
251	McCoy, Robert Lewis ..	1897 Nov 29	Do Oct. 6	....	....	52	0	0	....			.. ..	.. ..
252	Moore, Lieutenant Henry Hamilton,	1898 Sept. 13	Do. Aug. 23	....	....	30	9	2	....			.. ..	.. ..
253	Hughes William Holmes ..	Do. do. 19	1899 Oct. 30	....	....	186	0	0	....			.. ..	.. ..
254	Mullens, Charles Henry ..	Do. Aug. 30	1902 Sept 4	....	....	23	1	8	....			.. ..	.. ..
255	McNicholas, M.	Do July 13	1900 June 21	....	....	26	9	7	....			.. ..	.. ..
256	Murray, Joseph	1853 do 28	1901 Mar 25	....	....	12	15	8	....			.. ..	.. ..
257	Mitchell, Mrs Wilhelmina Travers,	1899 Nov. 1	1900 May 14	....	....	98	13	8	....			.. ..	.. ..
258	Munk, George John	Do do 1	Do. July 26	....	....	99	5	3	....			.. ..	.. ..
259	Monteo Filley, Anthony ..	1899 Jan. 30	Do do. 31	....	....	51	15	8	....			.. ..	.. ..
260	Morrison, Mrs Laura Jane ..	1899 Dec. 23	.. ..	200	....	13	1	10	....			.. ..	.. ..
261	Meyers, Charles Joseph William	1900 May 8	1900 Aug 30	....	....	18	6	6	....			.. ..	.. ..
262	Mitchell, Arthur St. Ledger	Do Nov 20	Do. Nov. 12	....	....	67	6	8	....			.. ..	.. ..
263	Mitchell, David	Do Mar. 12	.. ..	700	....	69	4	3	....			.. ..	.. ..
264	MacFarlane, Charles ..	1903 Nov. 24	1896 Feb. 23	....	....	10	13	4	....			.. ..	.. ..
265	Mansel, G C	1903 Feb. 9	1903 Apr 23	....	....	....			396	7	6	.. ..	.. ..
266	McFeat, Robert	Do. do 23	.. ..	....	....	10	8	8	....			.. ..	.. ..
267	Mansfield, Mrs. Anna ..	Do Nov. 13	1906 May 23	....	....	22	12	7	....			.. ..	.. ..
268	Manickamassya Mudaliar, C. ..	1902 Aug. 31	1903 Nov 18	....	....	94	4	5	....			.. ..	.. ..
269	Marsh, Charles	1905 Mar 2	1903 Jan 25	....	....	6	13	11	....			.. ..	.. ..
270	Murugappa Chetty, K S ..	1904 Sept. 23	1905 Feb 15	....	....	....			....			.. ..	.. ..
271	Metcher, Charles Archibald ..	1906 Nov. 23	....	....	....	....			....			.. ..	.. ..
272	Mount, Mrs M. J.	1905 Sept. 12	....	88,500	....	....			1,771	10	10	.. ..	.. ..
273	Mount, J. A.	1906 Feb. 17	1906 Nov. 23	....	....	....			1,697	8	7	.. ..	.. ..
274	Murphy, Condoolet J. T. ..	Do. do. 19	Do. do. 14	....	....	21	1	4	....			.. ..	.. ..
275	Macpherson, Captain J. D ..	....	Do Sept. 28	....	....	17	11	2	....			.. ..	.. ..
276	Muthu-ta Mudaliar, A. M. ..	1897 Aug. 5	1908 Jan. 30	....	....	9	13	11	....			.. ..	.. ..
277	MacFadyar, P	1908 Sept. 17	1906 Dec 18	....	....	38	11	10	....			.. ..	.. ..
278	Madar Sahib C.	1907 Mar. 6	....	....	....	....			....			.. ..	.. ..
279	Miller, Mrs. M. E	Do Aug. 10	....	....	....	....			68	10	6	.. ..	.. ..
280	MacAllister, Captain R. W.	Do Oct 3	1908 Apr. 21	....	....	2,128	8	9	....			.. ..	.. ..
281	Mockler, Lieutenant F. C. ..	Do. Nov. 8	Do July 6	7,100	....	20	8	0	....			.. ..	.. ..
282	Mackintosh Thomas ..	1898 Apr 24	Do Oct. 31	1,000	....	1,976	3	6	....			.. ..	.. ..
283	Morgan, J. C.	Do Sept. 22	....	....	....	83	8	6	....			.. ..	.. ..
284	Nicholls, Theophilus	Do. Oct 2	....	....	....	83	8	3	....			.. ..	.. ..
285	Nanammalu Naidu, Calathpatti ..	1890 Aug. 13	1898 June 27	....	....	....			....			.. ..	.. ..
		1895 Sept. 12	1901 May 31	....	....	41	0	9	....			9,000	2000
	Carried forward ..	....	....	....	....	85	7	10	....			....	.. ..
				2,71,400	3,700	72,298	6	2	6,161	1	10	27,500	36,000

1st July to 1908.	Total.					Payments from 1st July to 31st Dec 1908					Balance on 31st Dec 1908						
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash			Government Securities	Bank or other Stock, &c., &c.	Cash			Government Securities.	Bank or other Stock, &c., &c.	Cash.				Serial number
			To Credit.			To Debit.							To Credit.			To Debit.	
Rupees. Annas. Pies.	Rupees		Rupees	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.		Rupees	Annas	Pies.			Rupees	Annas.	Pies.	Rupees	Annas	Pies.	
43,830 9	70,800	9,500	98,460	1	10	330 8 6	3 000	..	87,770	1	0	73,800	9,500	81,851	8	8	3,508 13	3	
....	....	..	20	16	10	....	....	..	....			....	..	20	14	10	....		213
....	....	..	8,367	5	1	....	....	..	878	12	6	....	..	3,780	5	7	....		214
....	....	..	74	7	10	....	....	..	....			....	..	74	7	10	....		216
61 8 13	3,000	..	41	13	7	....	....	..	....			....	..	41	13	7	....		215
....	....	..	154	13	10	....	....	..	2	10	5	3,000	..	154	14	8	....		214
....	....	..	387	9	10	....	....	..	....			....	..	387	9	10	....		217
260 0 0	....	..	....			411 2 8	....	..	....			....	..	....			11	7	8	215
....	....	..	300	0	0	....	....	..	89	11	0	....	..	197	4	6	....		213
....	....	..	....			....	....	..	98	0	0	....	..	....			25	8	0	220
....	....	..	75	13	7	....	....	..	....			....	..	75	13	7	....		221
....	....	..	822	0	7	....	....	..	....			....	..	822	0	7	....		222
....	....	..	91	8	6	....	....	..	....			....	..	91	8	6	....		223
31,830 7 0	1,36,100	..	32,674	15	9	....	....	..	9,997	13	11	1,36,100	..	6,489	1	9	....		224
....	....	..	7	11	6	....	....	..	....			....	..	7	11	6	....		225
....	....	..	13	4	6	....	....	..	....			....	..	13	4	6	....		226
....	....	..	18	18	10	....	....	..	....			....	..	18	18	10	....		227
....	....	..	21	8	11	....	....	..	....			....	..	21	8	11	....		228
....	....	..	1	2	5	....	....	..	....			....	..	1	2	5	....		229
....	....	..	21	7	8	....	....	..	....			....	..	21	7	8	....		230
....	....	..	9	14	1	....	....	..	9	6	0	....	..	5	11	7	....		231
....	....	..	8	8	10	....	....	..	....			....	..	8	8	10	....		232
....	....	..	28	7	11	....	....	..	....			....	..	28	7	11	....		233
110 6 6	1,200	..	187	1	6	....	....	..	....			....	..	76	7	11	....		230
30 8 0	1,200	..	1,451	12	5	....	....	..	69	4	6	1,200	..	45	12	11	....		234
....	....	..	....			364 8 0	....	..	1,848	6	0	1,200	..	338	3	8	....		235
45 0 0	....	..	552	1	6	....	....	..	0	12	8	....	..	....			328	3	8	236
....	....	..	13	7	7	....	....	..	481	4	4	....	..	90	13	6	....		237
600 0 0	....	10,000	3,995	10	0	....	....	1000	3,000	0	0	....	..	13	7	7	....		238
....	....	..	....			....	....	..	0	2	0	....	..	30	13	0	....		239
....	....	..	26	14	4	....	....	..	....			....	..	....			3	3	0	240
8 13 7	400	..	62	7	1	....	....	..	0	8	0	....	..	35	14	8	....		241
....	....	..	12	0	10	....	....	..	....			481	..	62	4	5	....		242
....	....	..	50	13	11	....	....	..	....			....	..	12	0	10	....		243
....	....	..	60	15	7	....	....	..	....			....	..	50	13	11	....		244
....	....	..	1	10	0	....	....	..	....			....	..	50	15	7	....		245
....	....	..	70	2	11	....	....	..	....			....	..	1	10	0	....		246
....	....	..	50	8	0	....	....	..	....			....	..	35	18	11	....		247
....	....	..	134	8	11	....	....	..	....			....	..	50	8	0	....		248
....	....	..	122	11	7	....	....	..	....			....	..	134	8	11	....		249
....	....	..	42	0	0	....	....	..	....			....	..	122	11	7	....		250
....	....	..	38	0	3	....	....	..	....			....	..	42	0	0	....		251
....	....	..	256	0	8	....	....	..	....			....	..	38	0	3	....		252
....	....	..	23	1	3	....	....	..	....			....	..	196	0	8	....		253
....	....	..	26	9	7	....	....	..	....			....	..	23	1	3	....		254
....	....	..	19	15	0	....	....	..	....			....	..	25	9	7	....		255
....	....	..	86	13	6	....	....	..	....			....	..	19	15	0	....		256
....	....	..	89	0	3	....	....	..	....			....	..	22	13	6	....		257
3 8 7	200	..	85	4	1	....	....	..	0	1	4	200	..	89	0	3	....		258
....	....	..	18	1	10	....	....	..	....			....	..	55	4	9	....		259
....	....	..	18	9	0	....	....	..	....			....	..	10	1	10	....		260
11 14 7	200	..	79	3	3	....	....	..	0	4	0	200	..	18	8	5	....		261
....	....	..	30	4	6	....	....	..	....			....	..	79	14	8	....		262
....	....	..	10	11	4	....	....	..	....			....	..	69	4	5	....		263
....	....	..	....			385 7 6	....	..	....			....	..	10	11	4	....		264
....	....	..	18	8	8	....	....	..	....			....	..	....			395	7	6	265
....	....	..	19	10	7	....	....	..	....			....	..	15	8	8	....		266
....	....	..	22	3	3	....	....	..	....			....	..	18	10	7	....		267
....	....	..	6	12	11	....	....	..	....			....	..	22	4	8	....		268
....	....	..	....			....	....	..	....			....	..	6	12	11	....		269
923 8 0	....	..	....			798 7 10	....	..	894	15	7	....	..	....			1,483	7	6	270
488 8 1	40,500	..	....			1,009 8 0	....	..	23	7	7	40,500	..	....			1,078	8	1	271
....	....	..	21	1	4	....	....	..	....			....	..	21	1	8	....		272
....	....	..	17	11	9	....	....	..	....			....	..	17	11	3	....		273
....	....	..	0	13	11	....	....	..	....			....	..	0	13	11	....		274
....	....	..	36	18	10	....	....	..	28	8	2	....	..	15	8	5	....		275
1 8 0	....	..	1	0	8	....	....	..	....			....	..	1	8	8	....		276
10,000 0 0	....	..	14,931	5	7	....	....	..	10,082	8	0	....	..	....			181	9	10	277
....	....	..	2,128	9	9	....	....	..	349	1	0	....	..	1,779	7	7	....		278
....	....	..	30	9	0	....	....	..	....			....	..	30	9	0	....		279
7,631 3 11	7,700	..	9,406	6	6	....	3,700	..	9,387	0	0	....	..	8	1	8	....		280
1,515 8 0	1,500	..	1,518	11	3	....	1,500	..	1,502	13	3	....	..	15	13	0	....		281
857 14 8	....	..	601	7	11	....	....	..	314	15	3	....	..	84	5	5	....		282
3,092 2 6	2,500	2,000	8,092	2	8	....	....	1,000	4,214	10	6	2,500	..	3,013	5	0	....		283
....	....	..	41	5	8	....	....	..	....			....	..	41	8	8	....		284
....	....	..	55	7	10	....	....	..	....			....	..	53	7	10	....		285
89,818 10 2	2,23,600	21,500	1,88,166	1	0	2,499 8 10	14,200	2000	83,304	12	0	2,81,300	9,500	89,471	7	8	7,320 11	0	

Serial Number.	ESTATES.	Date of Administration.	Date of Closing.	Balances on 30th June 1909						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit.			Cash. To Debit.			Government Securities.	Bank or other Stock, &c., &c.
				Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	
	Brought forward ..	....	....	4,71,409	3,790	79,098	9	7	6,181	1	10	23,200	1800
286	Nagappa Mudaliyar, M ..	N.	....	....	....	317	1	3	....			....	..
287	Oakes, William Thomas Smith ..	1879 Feb 10	1908 Mar. 9	....	....	78	6	3	....			....	..
288	Owen, John Tweedale ..	1884 Sept. 1	....	....	....	18	13	3	....			....	..
289	Oliver, Charles Harold ..	1879 Aug. 11	1900 Sept. 13	....	....	46	0	7	....			....	..
290	O'Halloran, Lancelot Joseph ..	1903 April 9	1906 June 18	....	....	97	11	18	....			....	..
291	O'Connor, Mrs J. C.	1906 July 14	1906 Mar. 28	....	....	1	12	2	....			....	..
292	O'Reilly, Captain P. D. ..	1906 Feb 12	1907 July 19	....	....	42	10	4	....			....	..
293	Oosthuizen, Lieut. William ..	....	....	....	....	4,085	1	3	....			....	..
294	Pedda Chetty, Pondicherry Raja (Receiver's Account).	Order of H.C. 1893 Sept 28	1899 May 31	1,000	....	....			37	11	9	....	..
295	Prendergast, Henry Gordon ..	1897 April 9	1902 Nov 30	....	....	89	9	6	....			....	..
296	Pope, Philip Joseph	1898 Sept. 10	1899 July 13	....	....	163	13	9	....			....	..
297	Preston, J. P.	1899 Feb. 7	1899 Nov 30	....	....	228	2	7	....			....	..
298	Peterson, Miss Mary Letitia McMaster	Do. Nov. 30	1900 June 22	....	....	22	9	8	....			....	..
299	Pinto, John Lazarus	Do Dec. 17	1902 Feb. 8	....	....	79	9	9	....			....	..
300	Parthasarathy, Rev. G.	1900 April 18	....	100	....	....			39	1	1	....	..
301	Punnett, H.	1901 July 29	1903 June 18	....	....	104	9	1	....			....	..
302	Patton, Miss Sarah Anne Amelia ..	1902 Sept 9	1904 May 9	....	....	398	10	10	....			....	..
303	Prescott, Miss M. H.	1903 Dec 9	Do. Mar. 9	....	....	91	15	4	....			....	..
304	Peryer, J. M	1900 Mar. 23	1905 June 18	....	....	8	3	5	....			....	..
305	Proctor, I. H.	1906 Oct. 9	....	6,300	....	402	13	1	....			....	..
306	Peters, J. S.	1907 Aug. 6	....	....	....	18,759	15	3	....			....	..
307	Patton, Captain	....	....	....	....	....			8	9	5	....	..
308	Pope, Arthur Edwin	....	....	....	....	4	13	9	....			....	..
309	Prescott, Sub-Condr. R. H. ..	....	....	....	....	3	9	6	....			....	..
310	Paul, D. M	....	....	....	....	0	9	9	....			....	..
311	Pathoppoh Nambiar, C.	....	....	....	....	....			....			17,500	..
312	Robinson, James alias Currie (Jockey)	1883 Feb. 9	1901 Dec 16	200	....	97	10	11	....			....	..
313	Ranga Pillay, Chetput	1892 Jan 20	1902 Mar. 21	....	....	10	11	9	....			....	..
314	Ryan, Thomas William	1898 April 26	1900 Aug. 28	....	....	17	14	1	....			....	..
315	Ryan, Mrs. Sarah Cecilia Aloysius ..	Do July 22	Do. Mar 16	....	....	49	0	0	....			....	..
316	Russell, G. P	Do Jan. 27	1901 Dec. 16	100	....	54	11	0	....			....	..
317	Rhenius, Mrs Hannah Parkman	Do. April 9 Do. May 4	Do. May 31	....	....	40	14	0	....			....	..
318	Rawson, Edward Cromwell ..	Do Mar 1	1899 Dec. 18	....	....	97	6	4	....			....	..
319	Rajamunnaka Mudaliyar, P. V. ..	Do. do. 10	....	....	....	....			387	13	9	....	..
320	Rhenius Pillai, Samuel ..	Dec.-Jan. 30	1895 July 26	....	....	8	14	9	....			....	..
321	Rajendaram Pillai, S	1900 Mar. 27	1901 Oct* 31	....	....	29	8	9	....			....	..
322	Ritchie, William Hamilton ..	1901 Dec. 9	1902 April 16	....	....	915	4	7	....			....	..
323	Rankin, Francis	1903 Feb. 9	1907 April 2	....	....	72	2	8	....			....	..
324	Ryley, Barbara Hannah Elizabeth ..	1901 Oct. 29	1873 Nov 27	....	....	7	0	9	....			....	..
325	Robbins, Charles	1903 Aug 31	1903 Oct. 9	....	....	10	14	9	....			....	..
326	Hadlee, Anthony	Do. Mar 29	1907 April 12	....	....	8	7	0	....			....	..
327	Raper, Sir Robert George	Do Sept. 28	1903 Jan. 13	....	....	5	4	1	....			....	..
328	Ralph, Mrs Sarah	1898 Aug 24	1903 Nov 19	....	....	10	1	5	....			....	..
329	Redding, Rev. R. M.	1904 Sept. 23	Do Oct. 17	....	....	44	2	2	....			....	..
330	Rodgers, Mrs. Jane	....	....	100	....	27	12	10	....			....	..
331	Rangaswamy Naidu, P.	1905 July 25	1907 Nov. 19	....	....	20	9	0	....			....	..
332	Richards, Major F. S	1905 Feb. 22	1908 June 10	....	....	10	12	8	....			....	..
333	Ritchie, R. W.	1905 Nov. 6	Do. Feb. 19	....	....	3	7	11	....			....	..
334	Ramaswamy Pendhy, P.	1906 Nov. 19	....	2,000	3,040	....			73	8	0	....	..
335	Richter, F. T.	Do Oct. 23	....	....	....	3,149	6	0	....			....	..
336	Roome, Captain L. S.	1907 Feb 28	1907 Aug 13	....	....	63	1	5	....			....	..
337	Rathna Pather	Do. Aug 17	....	....	....	334	1	11	....			....	..
338	Rawson, Lieut J. F. A.	....	1908 Jan. 31	....	....	13	7	0	....			....	..
339	Ross, Mrs. Annie	1897 Nov. 8	1908 Mar 18	....	....	1,418	15	5	....			....	..
340	Ramaswamy Mudaliyar, M. ..	1903 Jan. 21	....	....	....	....			3,230	8	0	....	..
341	Rodrigues, Mary	....	....	....	....	7	14	2	....			....	..
342	Ratnasabhapati Mudaliyar, M. ..	1899 Jan 11	....	....	....	....			....			....	..
343	Hodge, Alexander Dennis ..	....	....	....	....	....			....			....	..
344	Robinson, Mrs. Charlotte	1903 Sept. 9	1908 Oct. 31	....	....	....			....			....	..
345	Seajun Mull Lallah	1889 Oct 9	1892 Mar 17	....	....	92	15	7	....			....	..
346	Stuart, Edwin Charles Seymour ..	1891 Nov. 20	Do June 15	....	....	10	2	3	....			....	..
347	Shaw, Patrick Dunlop	1894 Aug. 4	1895 May 20	100	....	97	10	2	....			....	..
348	Syme, Thomas	1898 May 5	1899 April 28	....	....	37	3	9	....			....	..
349	Sylk, John	Do Oct. 27	1901 Aug 30	....	....	85	9	9	....			....	..
350	Sanjivi Chetty, N	1898 Jan. 24	....	....	....	....			120	7	8	....	..
351	Seager, James William	Do Feb 21	1899 Oct. 17	....	....	44	14	0	....			....	..
352	Samuel, Abraham Aron	1900 do. 14	1902 April 28	....	....	37	11	9	....			....	..
353	Shelton, Isaac	1901 Feb. 6	Do Aug 30	....	....	27	7	5	....			....	..
354	Steele, Thomas Augustus Lellus ..	Do. July 30	1904 Oct. 21	....	....	18	7	3	....			....	..
355	Scott, Mrs Isabella	1901 Feb. 1	1903 Mar. 31	....	....	346	8	5	....			....	..
356	Somasundara Mudaliyar, K. ..	1902 do. 18	1903 Sept 4	....	....	26	2	9	....			....	..
357	Strasey, John Edward	1902 Sept. 9	1903 Dec. 2	....	....	20	3	7	....			....	..
358	Scansbury, Mrs. Susan	1903 Mar. 28	1904 Feb 24	....	....	49	13	4	....			....	..
359	Stent, James Rickwick	Do. July 23	1903 Nov. 13	....	....	18	11	9	....			....	..
360	Smythe, Private F.	Do May 23	Do Dec 19	....	....	5	10	7	....			....	..
	Carried forward ..	....	....	2,80,301	6,790	93,778	2	3	10,041	2	3	89,700	1800

...st July to ...1908.			Total.						Payments from 1st July to 31st Dec 1908.						Balance on 31st Dec. 1908.						
Cash.			Govern-ment Securi-ties	Bank or other Stock, &c., &c.	Cash.				Govern-ment Securi-ties	Bank or other Stock, &c., &c.	Cash.				Govern-ment Securi-ties	Bank or other Stock, &c., &c.	Cash.				
					To Credit.			To Debit.									To Credit.			To Debit.		
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.		Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial Number.
89,816	10	7	2,93,600	[illegible]	1,78,756	1	9	2,998	3	10	12,300	1000	93,804	12	6	2,81,300	4,300	49,472	7	6	7,020	11	6	
1,138	12	6	....	..	3,260	14	3	....			....	..	340	5	73	....	..	1,002	8	0	....			280
....			....	..	75	0	6	....			....	..	....			....	..	78	4	6	....			857
....			....	..	19	10	3	....			....	..	....			....	..	20	10	2	....			288
....			....	..	49	0	7	....			....	..	....			....	..	49	0	7	....			289
....			....	..	97	11	10	....			....	..	....			....	..	97	11	10	....			290
....			....	..	1	12	2	....			....	..	....			....	..	1	12	2	....			291
....			....	..	49	10	4	....			....	..	17	6	11	....	..	31	6	5	....			292
....			....	..	4,065	1	8	....			....	..	4,046	1	8	....	..	..	..	..	....			293
16	10	10	1,000	..	....			10	13	11	....	..	29	10	3	2,000	..	....			30	9	2	294
....			....	..	56	8	6	....			....	..	....			....	..	58	8	6	....			295
....			....	..	189	13	5	....			....	..	....			....	..	191	13	5	....			296
....			....	..	238	8	7	....			....	..	....			....	..	235	4	7	....			297
....			....	..	20	0	0	....			....	..	....			....	..	22	0	0	....			298
6	1	7	....	..	79	11	6	....			....	..	....			....	..	79	13	3	....			299
3	11	0	100	..	....			40	0	1	....	..	6	11	11	100	..	....			41	2	0	300
....			....	..	101	0	1	....			....	..	....			....	..	104	0	1	....			301
....			....	..	305	15	10	....			....	..	....			....	..	305	15	10	....			302
....			....	..	51	15	4	....			....	..	....			....	..	51	15	4	....			303
....			....	..	0	2	0	....			....	..	....			....	..	0	2	0	....			304
3,849	8	3	6,300	..	8,382	8	0	....			8,000	..	4,188	8	6	1,000	..	194	2	10	....			305
....			..	..	18,250	15	3	....			....	..	73	14	10	....	..	14,077	2	5	....			306
....			....	..	....			0	0	6	....	..	..	..	..	....	..	..	..	..	0	0	6	307
....		4	..	..	4	13	4	....			....	..	..			....	..	4	13	4	....			308
....			....	..	0	2	0	....			....	..	..			....	..	0	2	0	....			309
....			....	..	0	2	0	....			....	..	..			....	..	0	2	0	....			310
350	11	1	17,500	..	350	13	1	....			....	..	789	10	6	17,500	..	....			352	10	6	311
6	5	10	200	..	71	4	6	....			....	..	0	1	4	200	..	71	4	6	....			312
....			..	..	10	11	6	....			....	..	....			....	..	10	11	6	....			313
....			....	..	17	14	1	....			....	..	....			..	..	17	14	1	....			314
....			....	..	49	0	6	....			....	..	....			..	..	49	0	6	....			315
1	11	0	100	..	66	0	6	....			....	..	0	0	6	100	..	66	0	4	....			316
..	..		....	..	46	14	0	....			....	..	....			....	..	46	14	0	....			317
....			....	..	97	0	4	....			....	..	....			....	..	97	0	4	....			318
68	0	6	....	..	....			929	12	0	....	..	68	8	7	....	..	....			926	5	4	319
....			....	..	0	14	6	....			....	..	....			....	..	0	14	6	....			320
....			....	..	30	6	6	....			....	..	....			....	..	30	5	6	....			321
....			....	..	315	6	7	....			....	..	....			....	..	315	4	7	....			322
....			....	..	72	2	6	....			....	..	....			....	..	72	2	9	....			323
....			....	..	7	0	0	....			....	..	7	0	9	....	..	....			....			324
....			....	..	16	14	3	....			....	..	....			....	..	16	14	0	....			325
....			....	..	6	7	6	....			....	..	....			....	..	6	7	6	....			326
....			....	..	8	4	1	....			....	..	....			....	..	8	4	1	....			327
....			....	..	16	1	3	....			....	..	....			....	..	16	1	3	....			328
....			....	..	44	3	9	....			....	..	....			....	..	44	3	9	....			329
2	11	0	100	..	29	8	10	....			....	..	0	0	6	100	..	28	8	4	....			330
....			....	..	25	0	0	....			....	..	2	15	10	....	..	22	0	1	....			331
....			....	..	25	12	6	....			....	..	....			....	..	25	12	6	....			332
....			....	..	3	7	11	....			....	..	....			....	..	3	7	11	....			333
299	2	6	2,000	3,000	318	12	0	....			....	..	755	7	4	2,000	3,000	....			424	11	4	334
....			....	..	3,148	6	0	....			....	..	3,126	13	8	....	..	28	10	10	....			335
....			....	..	53	1	6	....			....	..	4	7	6	....	..	49	9	6	....			336
....			....	..	836	1	11	....			....	..	68	1	2	....	..	278	0	0	....			337
....			....	..	13	7	6	....			....	..	3	0	5	....	..	9	12	7	....			338
....			....	..	1,416	15	4	....			....	..	698	9	11	....	..	718	5	10	....			339
865	2	6	....	..	....			2,169	7	0	....	..	927	0	4	....	..	....			6,092	7	4	340
....			....	..	7	19	1	....			....	..	....			....	..	7	12	1	....			341
....			....	..	....			....			....	..	57	0	0	....	..	....			57	0	0	342
938	12	9	....	..	938	12	9	....			....	..	64	11	1	....	..	869	2	8	....			343
1,000	0	0	....	..	1,455	8	3	....			....	..	1,348	9	6	....	..	8	7	8	....			344
....			....	..	82	15	7	....			....	..	....			....	..	92	10	7	....			345
....			....	..	10	2	8	....			....	..	....			....	..	10	2	8	....			346
1	11	6	100	..	69	5	6	....			....	..	0	0	6	100	..	42	4	6	....			347
....			....	..	37	3	6	....			....	..	....			....	..	37	6	6	....			348
....			....	..	85	3	6	....			....	..	....			....	..	85	3	6	....			349
....			....	..	....			129	7	6	....	..	....			....	..	....			129	7	6	350
....			....	..	44	15	6	....			....	..	....			....	..	44	15	6	....			351
....			....	..	37	11	6	....			....	..	....			....	..	37	11	6	....			352
....			....	..	27	7	6	....			....	..	....			....	..	27	7	6	....			353
....			....	..	16	7	6	....			....	..	....			....	..	16	7	6	....			354
....			....	..	348	8	6	....			....	..	....			....	..	348	8	6	....			355
....			....	..	24	2	6	....			....	..	....			....	..	24	2	9	....			356
....			....	..	20	5	7	....			....	..	....			....	..	20	5	7	....			357
....			....	..	42	13	6	....			....	..	....			....	..	42	13	6	....			358
....			....	..	16	11	6	....			....	..	....			....	..	16	11	3	....			359
....			....	..	6	10	7	....			....	..	....			....	..	6	10	7	....			360
89,818	1	4	3,20,010	3000	1,94,816	7	8	6,186	6	6	16,300	12000	1,09,221	8	3	4,03,700	12500	90,574	1	0	13,147	2	6	

PRESERVED IN THE TAMILNADU ARCHIVES

Serial Number.	ESTATES.	Date of Administration	Date of Closing.	Balance on 30th June 1908.						Receipts from 1st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stocks, &c.
						To Credit.		To Debit.			
				Rupees.		Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Rupees.	
	Brought forward ..			2,80,300	6,700	38,774	0 1	10,041	0 4	39,760	16,000
361	Sabapathy Chetty, Pachan ..	1904 Mar. 2	....	....	....	....		174	2 9	....	....
362	Stracey, P. E.	1902 Nov. 2	....	....	....	437	0 8	....		....	....
363	Stark, Lieut. M. O. W. ..	1904 Mar. 24	1904 Sept. 21	....	....	32	3 4	....		....	....
364	Smith, Mrs. Sarah Ann ..	Do Dec. 9	1906 Dec. 7	....	....	17	10 1	....		....	....
365	Smith, Boubardier Charles ..	1905 Sept. 23	1906 Feb. 16	....	....	6	11 1	....		....	....
366	Shaik Adam	....	....	....	....	1	13 7	....		....	....
367	Sykes, William	1905 Mar. 9	....	34,200	....	811	4 0	....		....	....
368	Subbahmanya Aiyer, S ..	Do. Dec. 31	....	11,000	....	....		1,174	1 4	....	....
369	Sawers, Mrs.	....	....	....	....	10	6 8	....		....	....
370	Subbiah, S. V.	1906 Aug. 28	....	4,100	....	....		614	7 1	....	....
371	Subramanya Sastry, V ..	Do Feb. 27	....	1,300	....	....		374	0 10	....	....
372	Sipsey, Jemma	Do. Sept. 11	1907 April 29	....	....	1,023	10 7	....		....	....
373	Simmons, J. C	....	....	....	....	2	8 8	....		....	....
374	Searle, W. W.	1907 Jan. 24	1907 Dec. 5	....	....	0	8 11	....		....	....
375	Stebelin, E.	Do. do.	Do. July 31	....	....	48	9 3	....		....	....
376	Stebelin, F. W.	Do Aug. 6	Do. Sept 25	....	....	534	3 3	....		....	....
377	Stebelin, Benjamin Spicer ..	Do Aug. 6	Do. Sept. 28	....	....	22	4 6	....		....	....
378	Smiles, C. J., Captain	Do. Dec 20	....	....	....	818	8 0	....		....	....
379	Smiles, G. M. H.	Do do.	....	1,720	....	978	12 0	....		....	....
380	Sastri Chetty, T.	Do Nov. 28	....	1,000	....	297	16 8	....		....	....
381	Smiles, J. S. K	1908 Jan. 20	....	....	....	390	0 7	....		....	....
382	Scharf, W. Joseph	Do Jan. 31	....	....	....	....		281	6 0	11,000	....
383	Shelley, H. P	....	....	....	....	6	1 2	....		....	....
384	Subramania Mudaliar, M ..	1908 Aug 29	....	....	....	....		25	10 0	....	....
385	Schaich, S. R	....	1908 Oct. 22	....	....	536	4 0	....		....	....
386	Thompson, Louisa Cecil	1890 Jan. 24	1891 April 17	100	....	106	11 3	....		....	....
387	Taylor, John Hughes	1892 Sept. 26	1894 May 1	....	....	46	9 7	....		100	....
388	Tupp, Miss Harriet Maria Hamletta.	1894 Aug. 11	1898 Feb. 11	400	....	76	3 1	....		....	....
389	Thayammall, F.	1896 Mar. 2	1897 Dec. 18	....	....	71	5 0	....		....	....
390	Thurpbee *alias* Subramanyam ..	1898 Feb. 1	1898 Sept. 8	300	....	90	4 9	....		....	....
391	Tate, Clement	1898 Oct. 27	1899 July 31	....	....	38	2 0	....		....	....
392	Tramp, Lieutenant Hugh Rose ..	Do. do. 12	Do do 31	....	....	18	0 0	....		....	....
393	Talrejia, Edward	1899 Nov 9	1900 do. 16	....	....	88	2 8	....		....	....
394	Timothy, Brother, *alias* Victor D'Rozario	1900 do. 29	1903 Aug 24	....	....	31	4 8	....		....	....
395	Townsend, H. E.	1907 Feb. 5	1908 Nov 16	....	....	100	6 9	....		....	....
396	Tirumalay Chetty, Perayoor ..	1903 Sept 19	....	....	....	104	8 8	....		....	....
397	Taylor, Richard	1904 Aug 22	1907 Sept 20	....	....	88	2 0	....		....	....
398	Twaddow Lieut. G. H. E ..	Do. do	1906 Dec. 17	....	....	8	10 1	....		....	....
399	Thomas, Lieut. D. H. L.	....	1907 Nov. 22	....	....	8	12 9	....		....	....
400	Taylor, William	1907 Aug. 5	....	6,000	....	88	5 9	....		....	....
401	Taylor, Richard (Junior)	Do Sept. 18	1908 Mar. 18	....	....	84	10 6	....		....	....
402	Todd Parker	1908 Mar. 28	....	....	....	....		72	10 6	....	....
403	Van Ingen, Mrs Elizabeth Eleanor Trenhaet Hayes	1894 Feb. 10	1897 April 24	....	....	40	4 1	....		....	....
404	Vahms, Miss Kate	1896 Feb. 25	1899 Sept. 26	....	....	19	16 9	....		....	....
405	Veeraraya	Do Aug. 28	....	....	....	61	7 7	....		....	....
406	Vigne, Mrs. Amelia	1901 Sept. 24	1904 Mar. 22	....	....	25	11 6	....		....	....
407	Veerabhadra Pillai, P	1905 Aug 22	....	10,200	....	1,710	9 2	....		1,400	....
408	Venkatasamal, C	Do Jan. 11	....	....	....	....		147	2 0	....	....
409	Varadhya, V C	1906 Sept. 17	....	900	....	14	9 1	....		500	....
410	Venkatasubbiah Chetty, C ..	....	1908 April 9	....	....	19	16 9	....		....	....
411	Woods, Mrs. Hester ..	1894 May 9	1898 July 1	....	....	33	8 8	....		....	....
		Do Sept. 6	27								
412	Wale, James	1895 Aug 3	Do. May 9	....	....	....		....		....	....
413	Woolley, Richard (Estate account) ..	Do. Sept 18	1901 Dec. 31	....	....	91	1 4	....		....	....
414	Wrightman, Mrs Maria	Do. April 9	Do Jan. 11	....	....	74	12 1	....		....	....
415	Willcocks, Andrew Beauchamp ..	1898 Feb 8	Do July 14	....	....	66	10 0	....		....	....
416	Walker, L. E.	Do Sept 27	1899 Feb. 6	....	....	36	10 0	....		....	....
417	Warner, Colonel William Edmondstone	1899 April 13	Do. Oct. 31	....	....	128	11 11	....		....	....
418	Woodward, Arthur	1900 Mar. 9	1900 Nov 28	....	....	179	1 0	....		....	....
419	Wood, Captain Ernest Percival ..	Do May 8	1901 Feb. 11	....	....	85	10 7	....		....	....
420	Webster, George	1902 July 24	1903 June 29	....	....	80	11 2	....		....	....
421	Wainright, Samuel	1907 Aug. 20	1905 Oct 10	....	....	80	3 1	....		....	....
422	Williams, Gudish	1886 Mar 17	1887 May 20	....	....	133	10 0	....		....	....
423	Walter, Mrs Ann Maria	1903 April 28	1903 June 29	....	....	81	4 8	....		....	....
424	Willmott, William Henry ..	Do. Dec. 18	1904 April 28	....	....	84	12 11	....		....	....
425	Warmington, William George ..	1904 Jan. 28	1904 Feb. 16	....	....	18	8 8	....		....	....
426	Worthington, E. L. D.	1905 Oct. 23	1906 Jan. 26	....	....	0	13 8	....		....	....
427	Williams, J.	....	....	....	....	0	16 8	....		....	....
428	Willmott, A. M	1906 April 28	....	....	....	14	4 4	....		....	....
429	Walter, Margaret	1907 Sept. 28	....	1,200	....	80	1 6	....		....	....
				1,300	....	97	9 6	....		....	....
	Carried forward ..	.. .	....	6,57,300	6,700	1,00,291	1 1	12,206	3 10	53,560	16,000

1st July to 1908.		Total.				Payments from 1st July to 31st Dec. 1908.				Balance on 31st Dec. 1908.					
Cash.	Government Securities.	Bank or other Stocks, &c., &c.	Cash.			Government Securities.	Bank or other Stocks, &c., &c.	Cash.		Government Securities.	Bank or other Stocks, &c., &c.	Cash.			
			To Credit.		To Debit.							To Credit.		To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Serial Number.
98,818 1 8	3,20,800		1,61,819 7 8		6,186 6 8	10,800		1,08,932 3 5		3,10,200		98 479 1 8		12,147 8 8	
69 1 10	....		...		112 0 11	....		1 10 8		...		....		11 11 4	352
82 8 8	....		488 11 8		....	....		1 1 6		...		488 10 8		....	352
....	....		30 6 8		....	....		....		...		30 6 4		....	353
....	....		12 10 1		....	....		....		...		17 10 1		....	354
....	....		1 11 1		....	....		....		...		1 11 1		....	355
....	....		1 10 7		....	....		....		...		1 10 7		....	356
1,035 6 7	84 200		1,746 12 6		....	1,035		1,436 7 8		33,200		807 5 7		....	357
1,821 3 8	11,000		447 6 6		....	1,500		510 11 9		10,100		....		88 9 4	358
....	....		10 6 6		....	....		....		....		10 6 3		....	359
705 9 7	4,100		90 9 6		....	....		1,013 8 6		4,100		....		618 6 6	360
476 8 8	1,800		101 6 2		....	....		496 7 10		1,800		....		387 15 8	370
1 6 6	....		1,038 6 7		....	....		....		....		1,035 6 7		....	371
....	....		9 4 8		....	....		....		....		9 4 8		....	372
....	....		6 6 11		....	....		6 6 11		....		....		....	373
....	....		48 9 8		....	....		32 10 6		....		24 12 6		....	374
....	....		984 0 2		....	....		6 11 16		....		624 6 4		....	375
....	....		92 8 6		....	....		11 6 7		....		11 3 21		....	376
....	....		816 6 0		....	....		350 6 1		....		428 6 11		....	377
24 12 0	1,200		1,021 21 2		....	....		6 14 4		1,700		1,000 12 10		....	378
18 15 10	1,000		224 10 6		....	....		28 6 10		1,000		198 9 8		....	380
852 1 7	....		779 6 6		....	....		0 4 10		....		176 3 4		....	381
10,288 7 1	11,000		11,852 4 1		....	....		10,833 6 6		11,000		1,142 6 2		....	382
....	....		6 1 2		....	....		....		....		6 1 6		....	383
2,343 10 6	....		2,326 0 2		....	....		2,021 14 1		....		....		608 14 1	384
182 2 8	....		681 6 9		....	....		650 2 6		....		0 1 6		....	385
1 21 0	300		100 8 2		....	....		84 10 6		300		7 6 6		....	386
....	....		65 6 7		....	....		....		....		68 6 7		....	387
6 12 10	400		63 5 11		....	....		0 2 6		400		82 10 5		....	388
....	....		....		....	....		....		....		....		....	
243 12 1	300		72 6 6		....	....		....		....		71 5 0		....	389
....	....		334 6 10		....	300		240 14 6		....		84 2 10		....	390
....	....		65 2 6		....	....		....		....		65 2 0		....	391
....	....		18 0 0		....	....		....		....		18 0 0		....	392
....	....		56 2 6		....	....		....		....		56 2 6		....	393
....	....		51 4 8		....	....		....		....		51 4 8		....	394
....	....		102 6 2		....	....		....		....		102 6 2		....	395
....	....		104 6 6		....	....		46 10 6		....		57 14 11		....	396
1 6 3	....		97 6 0		....	....		1 3 10		....		93 4 9		....	397
....	....		8 10 1		....	....		....		....		8 10 1		....	398
....	....		0 14 8		....	....		0 6 8		....		0 8 11		....	399
860 10 4	8,000		897 4 4		....	....		13 5 6		8,000		333 11 10		....	400
....	....		34 10 6		....	....		5 10 7		....		18 15 6		....	401
....	....		....		77 12 6	....		....		....		....		77 10 6	402
....	....		40 4 1		....	....		....		....		40 4 1		....	403
....	....		19 15 0		....	....		....		....		19 15 0		....	404
....	....		61 7 7		....	....		....		....		61 7 7		....	405
....	....		20 11 6		....	....		....		....		20 11 5		....	406
175 2 0	11,700		1,291 10 7		....	....		1,280 7 7		11,700		61 3 0		....	407
1,446 0 0	....		1,296 12 9		....	....		1,044 9 9		....		249 2 9		....	408
328 6 2	1,800		242 2 4		....	....		296 11 4		1,800		46 7 0		....	409
....	....		19 10 0		....	....		4 15 7		....		16 6 5		....	410
....	....		22 6 0		....	....		....		....		33 6 5		....	411
....	....		81 1 4		....	....		....		....		31 1 4		....	412
....	....		74 11 1		....	....		....		....		74 11 1		....	413
....	....		88 10 0		....	....		....		....		88 10 0		....	414
....	....		28 10 0		....	....		....		....		28 10 0		....	415
....	....		128 11 11		....	....		....		....		128 11 11		....	416
....	....		178 1 8		....	....		....		....		178 2 8		....	417
....	....		65 10 7		....	....		....		....		65 10 7		....	418
....	....		80 11 2		....	....		....		....		80 11 2		....	419
....	....		30 3 1		....	....		....		....		30 3 1		....	420
....	....		113 10 3		....	....		....		....		113 10 3		....	421
....	....		31 8 6		....	....		....		....		31 8 6		....	422
....	....		84 11 11		....	....		....		....		84 11 11		....	423
....	....		10 3 8		....	....		....		....		10 3 8		....	424
....	....		9 12 6		....	....		....		....		9 12 6		....	425
....	....		6 10 6		....	....		....		....		6 10 6		....	426
....	....		44 4 4		....	....		....		....		44 4 4		....	427
188 7 6	1,200		189 6 31		....	....		9 6 6		1,200		128 2 6		....	428
1,857 6 6	1,800		1,356 14 2		....	1,800		1,321 4 5		....		70 6 6		....	429
1,22,168 9 11	4,10,300		2,21,804 11 1		6,356 6 11	20,400		1,33,298 13 6		3,88,800		99,134 6 2		14,318 8 6	

Serial Number.	ESTATES.	Date of Administration	Date of Closing	Balance on 30th June 1908						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.			To Debit		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..	....	....	3,97,900	6,700	1,09,291	1	1	12,905 3 10	52,200	1,000
430	Winter, T. G.	1897 Dec. 13	1903 June 24	....	....	1,095	2	7	....	....	..
431	Xavier, Mrs. Grace Constantia ..	1902 Nov. 10	1903 May 23	....	....	23	4	3	....	....	..
432	Yate, John Frederick ..	Do. April 29	1907 Aug. 29	....	....	92	5	9	....	....	..
433	Zacharpel, Mrs. Helen Laura ..	1893 Aug. 9	1905 May 29	....	....	3	10	9	....	....	..
434	Zacharpel, Mrs. Emelia	1903 Dec. 21	1904 Mar. 12 1905 Aug. 14	....	....	232	7	9	....	....	..
435	Zacharpel, C.	1901 Feb. 6	1905 June 29	....	....	1	15	8	....	....	..
436	Zacharpel, Edmund ..	Do. 9	Do. 29	....	....	1	13	11	....	....	..
437	Zacharpel, Frederick Watson ..	1905 Jan. 12	1905 Mar. 9	....	....	6	9	7	....	....	..
438	Zacharpel, H. W.	Do. 12	.. ..	1,200	....	105	10	9	....	100	..
439	Zacharpel, Mrs. Mary Cavicldah ..	1901 Nov. 30	1904 Aug. 4	....	....	14	8	6	....	....	..
	Total ..			3,99,000	6,700	1,11,479	3	3	12,905 3 10	52,100	1,000

Administrator-General's Office, Madras,
31st December 1908.

1st July to 1908.		Total.						Payments from 1st July to 31st Dec. 1908.				Balance on 31st Dec. 1908.						Serial Number.
Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other stock, &c., &c.	Cash.				
				To Credit.		To Debit.								To Credit.		To Debit.		
Rupees.	Annas. Pies.	Rupees.	Bank or other Stock, &c., &c.	Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	Rupees.	Bank or other Stock, &c., &c.	Rupees.	Annas. Pies.	Rupees.	Bank or other stock, &c., &c.	Rupees.	Annas. Pies.	Rupees.	Annas. Pies.	
1,27,193	9 11	4,30,800	23500	2,24,996	11 1	6,360	0 11	20,400	12000	1,33,269	10 5	6,91,200	11500	90,825	2 2	14,174	5 8	
101	15 0	.....	..	1,707	1 1	.....		.....	..	1,525	10 0	.....	..	181	7 1	.....		431
.....		.....	..	30	8 5	.....		.....	..	.....		.....	..	32	8 5	.....		431
.....		.....	..	97	3 5	.....		.....	..	.....		.....	..	32	8 5	.....		432
.....		.....	..	9	10 0	.....		.....	..	9	15 0	.....	..	.....		.....		433
.....		.....	..	632	7 0	.....		.....	..	0	0 0	.....	..	232	7 0	.....		434
.....		.....	..	1	15 0	.....		.....	..	1	15 0	.....	..	.....		.....		435
.....		.....	..	1	13 11	.....		.....	..	1	13 11	.....	..	.....		.....		436
.....		.....	..	5	5 7	.....		.....	..	.....		.....	..	0	5 7	.....		437
20	6 6	*1,300	..	227	0 11	.....		.....	..	69	7 5	1,300	..	20	0 6	.....		438
.....		.....	..	14	0 0	.....		.....	..	.....		.....	..	14	0 0	.....		439
1,27,294	15 5	4,31,800	23500	2,27,212	1 0	6,365	3 11	20,400	12000	1,35,070	11 0	6,91,200	11500	1,90,148	11 0	14,078	9 0	

N. SUBRAHMANYAM,
Administrator-General of Madras.

SCHEDULE of all TRUSTS ESTATES whereof the FINAL BALANCES have been paid to the PERSONS the AMOUNT of such BALANCES, and the PERSONS to whom paid,

ESTATES.	Date of Administration.	Date of Payment.	Pay	
			Government Securities.	Bank or other Stock as well as Bonds or other Securities not being Government Securities.
		1908.	Rs	
Ahier, Capta. P., for E. E. A.	1886, March 13	July 17 ..	....	....
Adams, F. E., for D. M. A.	1880, February 15	Do 17 ..	....	....
Bishop, Mrs. M., for E. Gordon	1898, September 19	Do. 17 ..	....	....
Brooks, T. B., for next of kin	1904, February 8	Do. 31 ..	13,206	....
Chew, R. W. S., for D. Chew	1881, July 18	Do. 17 ..	....	....
Chennell, J. A., for I. C.	1886, October 9	Do. 17 ..	....	....
Cripps, E., Legacy Account of L. D. C.	1890, March 17	September 24 ..	....	....
Charman, G., for E. G. C.	1893, April 4	July 17 ..	....	....
Duckworth, H. J. T., for Children	1887, April 22	Do 17 ..	....	....
D'Monte, C., for Miss V. H. D'Monte	1903, April 29	August 27 ..	....	....
Edwards, A. E., for E. V. E.	1900, September 11	September 18 ..	....	....
Franz, J. W., for Miss P. Franz	1904, October 31	Do. 18 ..	....	....
Gallson, Capta E., for H. E. G.	1902, February 28	July 17 ..	....	....
James, Mrs. H., for F. H. James	1881, April 3	Do. 17 ..	....	....
Koeneman, Mrs E. A., for F. K.	1902, March 25	October 8 ..	....	....
Munro, J. C., for D. A. Hendricks	....	November 18 ..	....	....
Munro, G. J., for D. A. H.	....	Do 18 ..	....	....
Muller, T. J. C., for Children	1886, July 21	September 1 ..	....	....
Patton, G. E., for E. M. P.	1896, July 21	July 17 ..	....	....
Patton, for R. M. P.	Do. 24	Do. 17 ..	....	....
Tate, C., for next of kin	1895 October 27	Do. 20 ..	....	....
Varadarajulu, N., for P. S. V	1897 September 18	Do 17 ..	....	....
Do. for P. J. V.	Do. 18	Do. 17 ..	....	....
Do. E. Annuyee Annal	Do. 18	Do. 17 ..	....	....

Administrator-General's Office, Madras,
31st December 1908.

entitled to the same during the period of six months ending 31st December 1903, specifying prepared in accordance with Section 44 of Act II of 1874.

months.		
Cash.		Parties to whom paid.
Rs. A. P.		
1 6 11	Paid the Bank of Madras for credit of Government under G.O., No. 836, Judicial, dated 23rd June 1903, being unclaimed balance.	
8 7 6	Do.	do. do. do.
1 15 5	Do.	do. do. do.
920 4 0	Transferred and paid to the Government in accordance with memorandum No. 4514 of 22nd July 1903.	
2 0 0	Paid the Bank of Madras for credit of Government under G.O., No. 861, Judicial, dated 27th June 1903, being unclaimed balance	
2 0 0	Do	do. do. do.
1,975 12 11	Remitted to the India Office, London, for payment to Miss L. D Crippe being the balance payable to her.	
1 6 6	Paid the Bank of Madras for credit of Government under G.O., No 855, Judicial, dated 27th June 1903, being unclaimed balance.	
2 15 0	Do.	do. do. do.
1,705 6 4	Paid Rev. R. J. Ward at the request of Mrs V. R. D'Monte being the balance of the estate.	
2 4 10	Paid Mrs. J. A. Edwards being the balance of the trust.	
209 14 8	Paid Miss F. Frana being the balance of the estate.	
1 10 6	Paid the Bank of Madras for credit of Government under G.O., No. 846, Judicial, dated 27th June 1903, being unclaimed balance.	
2 0 0	do	do. do. do.
1,344 15 4	Paid Mr. Fred. Keesman being the balance of the trust fund	
122 14 4	Paid Miss D. A. Hendrick being the balance of the trust funds.	
52 2 0	Do do estate.	
304 7 2	Paid Miss H. E. Nailer being the balance of the estate.	
2 10 4	Paid the Bank of Madras for credit of Government under G.O., No. 846, Judicial, Dated 27th June 1903, being unclaimed balance.	
1 7 3	Do.	do. do. do.
423 11 2	Remitted to the India Office, London, for payment to Mrs. J. Leeming being her ½ share in the estate.	
4 3 11	Paid the Bank of Madras for credit of Government under G.O., No. 846, Judicial, dated 27th June 1903, being unclaimed balance.	
4 3 0	Do	do. do. do.
2 10 10	Do	do. do. do.

N. SUBRAHMANYAM,
Administrator-General of Madras.

SCHEDULE of all SUMS of MONEY, BONDS, and other SECURITIES received, and all payments BALANCES, during the period of six months ending 31st

Serial Number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1908.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit			Cash. To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.
3	Avay, Mrs. E., for Accessed's next of kin.	1870 July 20	....	100	....	63	1	11	....	....	....
9	Annis, James, for deceased's next of kin	1861 do. 15	1883 May 30	40,900	....	288	4	1	....	300	..
3	Allardice, Robert George, for Kenneth Allardice	1882 Nov. 28	1887 Aug. 26	....	....	31	8	6	....	....	..
4	Allardice, Robert George, for David Lindsay Allardice.	Do. do. 28	1894 June 8	....	....	12	6	4	....	....	..
5	Ashton, Henry, for George Ashton ..	1883 Aug. 6	....	100	....	87	1	7	....	....	..
6	Avenus, Gregory, for the Church of St. John at Rangoon.	1896 Feb 6	....	18,000	....	2	0	0	....	....	..
7	Alder, Captain Philip, for Delphina Maria Alder.	Do. Mar. 28	....	....	....	1	9	11	....	....	..
8	Adams, Frederick Edwin, for Daisy Mildred Adams	1880 Feb. 16	1890 Aug. 25	....	....	3	7	6	....	....	..
9	Anthoon, Mrs. Hannah, for the representatives of the late John Anthoon	Do. May 12	1883 Jan 24	....	....	625	7	8	....	....	..
10	Anderson, John Richard, for Charles Anderson's son	1892 Sept. 10	Do. Mar. 2	200	....	11	6	6	....	....	..
11	Allardice, Alfred Thomas John, for Robert Cannon Allardice.	1893 Aug. 6	1898 Oct. 31	500	....	16	6	11	....	....	..
12	Allardice, Alfred Thomas John, for David Lindsay Allardice.	Do. do. 6	1894 June 8	....	....	6	6	9	....	....	..
13	Allardice, Alfred Thomas John, for Kenneth Allardice	Do. do. 6	Do. do. 31	....	....	16	2	5	....	....	..
14	Aitken, Edward Malcolm, for Allen Aitken, Marjorie Aitken, Joanna Aitken and Ruth Aitken.	Do. do. 10	Do do. 23	....	....	17	0	2	....	....	..
15	Appasawmy Pillay, S. A., for S. A. Raja Pillay	1894 Sept. 6	1897 Nov. 26	....	....	13	4	13	....	....	..
16	Appasawmy Pillay, S. A., for S. A Chennah Pillay	Do. do. 6	Do. do. 26	....	....	10	23	4	....	....	..
17	Appasawmy Pillay, S. A., for S. A Dewarajo Pillay.	Do. do. 6	Do. do. 10 1903 June 29	....	....	6	10	0	....	....	..
18	Allen, Clarke Huston, for Miss Winnefred Maria Clive Allen.	1898 Jan. 13	1898 Jan. 21	....	....	17	3	8	....	....	..
19	Allen, Clarke Huston, for Miss Veronica Mary Margaret Allen.	Do. do. 22	Do. do. 27	13,500	.. ..	....	..	..	833	2 10	....
20	Andrew, Mrs. Clarissa, for Mrs. M. E. Palmer's one minor child.	1898 Sept. 6	1907 Dec. 3	....	....	9	16	9	....	....	..
21	Andrew, Mrs. Clarissa, for Albert Clarence Andrew for life, and after for his four children.	Do. do. 2	Do do. 15	8,700	....	29	5	3	....	....	..
22	Anderson, Paul Francis, for Rubie Annette Anderson.	1901 Jan. 3	1901 April 2	200	....	55	10	3	....	....	..
23	Archibald, James Henry, for Grace Constance Archibald	Do. May 4	Do. do. 7	100	....	71	11	11	....	....	..
24	Anthony, Augustine, for Miss Amy Anthony.	1903 Oct. 15	1904 April 27	....	....	72	12	8	....	....	..
26	Anthony, Augustus, for David Anthony	Do. do. 16	Do. do. 27	....	....	72	12	7	....	....	..
25	Anthony, Augustine, for Daniel Anthony.	Do. do. 16	Do. do. 27	.. ..	....	72	12	7	....	....	..
27	Aldis, F., for next of kin	Do. April 18	Do. Aug. 26	2,100	....	123	0	3	....	100	..
28	Akehurst T. L. for Mrs. E. L. Akehurst	....	....	....	....	....			....	8,700	..
30	Bently, Innes, Lieutenant Frederick Dunbar Sinclair, for the deceased's two brothers.	1856 April 8	....	....	....	44	2	4	....	....	..
30	Bowen, Miss Francis, for the party or parties beneficially interested.	1887 July 15	1888 Nov. 6	3,500	....	83	1	6	....	....	..
31	Button, William, for next of kin ..	Do. Mar. 30	1888 June 18	400	....	89	2	1	....	....	..
32	Bryant, Frederick, for next of kin ..	1886 Mar. 7	Do. do. 18	400	....	89	1	0	....	....	..
33	Bartoli, Carlo Gurani Zelice, separate Trust Account for Miss Emma Milbourne Bartoli, the deceased's widow, for her and for the deceased's children, for their own absolute use and benefit.	1891 April 16	1891 Dec. 4	24,100	....	990	8	8	....	....	..
	Carried over ..	....	....	1,11,200	..	7,636	9	6	833	2 10	8,100

made by the Administrator-General on account of each Trust Account in his charge, and the December 1908, prepared in accordance with section 44 of Act II of 1874.

1st July to 1908	Total.				Payments from 1st July to 31st Dec. 1908			Balance on 31st Dec 1908.				Serial Number.
Cash	Government Securities.	Bank or other Stock, &c., &c.	Cash. To Credit.	Cash. To Debit.	Government Securities	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash. To Credit.	Cash. To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
1 11 6	100	..	84 13 11	....	....	..	0 1 8	100	..	84 11 6	....	1
887 12 6	41,300	..	883 0 0	....	....	..	313 6 8	41,300	..	869 11 3	....	2
....	....	..	21 6 8	....	....	..	....	..	..	21 6 8	....	3
....	....	..	13 5 4	....	....	..	....	..	..	13 5 4	....	4
1 11 0	100	..	85 12 1	....	....	..	0 0 4	100	..	85 11 9	....	5
322 13 1	13,500	..	324 13 1	....	....	..	312 13 8	13,500	..	2 3 0	....	6
....	....	..	1 0 11	....	....	..	1 0 11	....	..	....	....	7
....	....	..	3 7 8	....	....	..	3 7 8	....	..	....	....	8
....	....	..	695 7 8	....	....	..	....	....	..	695 7 8	....	9
3 5 2	200	..	14 12 7	....	....	..	0 1 4	200	..	14 11 3	....	10
5 3 0	500	..	24 3 11	....	....	..	0 7 11	500	..	24 1 0	....	11
....	....	..	3 2 0	....	....	..	....	....	..	3 2 0	....	12
....	....	..	18 3 6	....	....	..	....	....	..	18 3 6	....	13
....	....	..	17 0 2	....	....	..	....	....	..	17 0 2	....	14
....	....	..	13 4 11	....	....	..	....	....	..	13 4 11	....	15
....	....	..	10 12 4	....	....	..	....	....	..	10 12 4	....	16
....	....	..	8 15 0	....	....	..	....	....	..	8 15 0	....	17
....	....	..	17 8 6	....	....	..	1 8 6	....	..	15 12 3	....	18
928 3 3	13,500	..	....	103 10 4	....	..	310 14 7	13,500	..	....	422 3 11	19
....	....	..	8 15 0	....	....	..	8 15 0	....	..	....	....	20
113 14 7	3,700	..	140 4 3	....	....	..	115 5 11	3,700	..	24 13 4	....	22
3 5 3	200	..	59 3 4	....	....	..	0 1 4	200	..	59 3 0	....	27
1 11 6	100	..	75 6 11	....	....	..	0 0 8	100	..	75 6 3	....	28
....	....	..	72 12 6	....	....	..	....	....	..	72 12 6	....	24
....	....	..	72 12 7	....	....	..	....	....	..	72 12 7	....	25
....	....	..	72 12 7	....	....	..	....	....	..	72 12 7	....	26
87 5 3	2,900	..	189 3 4	....	....	..	87 11 0	2,900	..	81 7 3	....	27
8,700 3 11	3,700	..	8,700 3 11	....	....	..	8,848 12 7	3,700	..	....	418 2 3	28
....	....	..	44 2 4	....	....	..	....	....	..	44 2 3	....	29
87 3 5	3,400	..	152 10 10	....	....	..	3 5 1	3,400	..	150 7 6	....	30
5 12 3	400	..	96 14 5	....	....	..	0 2 3	400	..	96 12 1	....	31
6 12 10	400	..	102 13 10	....	....	..	0 2 3	400	..	102 11 7	....	32
899 11 10	24,100	..	889 3 3	....	....	..	415 3 3	24,100	..	885 1 0	....	33
4,653 3 1	1,14,300	....	6,885 13 10	103 10 3	..	..	4,653 1 11	1,14,300	..	2,243 13 3	881 11 7	

Serial Number.	ESTATES	Date of Administration	Date of Closing.	Balances on 30th June 1908						Receipts from 1st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit.			Cash. To Debit.			Government Securities.	Bank or other Stock, &c., &c.
						Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	
	Brought forward ..	....	....	1,11,200	....	2,035	0	3	233	2	10	8,100	..
34	Boyne, George Edward, for George Herbert Boyne.	1903 Mar. 4	1903 Oct 24	....	....	44	14	0	....			....	..
35	Do for Edward Augustus Boyne.	Do. do. 4	Do do. 24	....	....	15	5	3	....			....	..
36	Do. for Henry Winifred Boyne	Do. do. 4	Do do. 24	....	....	2	10	6	....			....	..
37	Do. for Ernest Egbert Boyne	Do. do. 4	1907 June 20	....	....	2	1	0	....			....	..
38	Brooks, Mrs. Maria, for Margaret Amelia Brooks	Do. Aug. 5	Do. Aug. 12	....	....	30	0	0	....			....	..
39	Do. for Richard Alfred Brooks.	Do. do 5	Do. do. 12	1,100	....	42	5	10	....			....	..
40	Beckett, John Alexander, for Mrs. C. A. Clay.	1898 Sept. 17	1898 Oct. 31	....	....	7	15	8	....			....	..
41	Bishop, Mrs. Margathoys, for Ernest Gardiner, son of Laura Mary Alice Gardiner.	Do do. 12	1898 Dec. 15	....	....	1	12	8	....			....	..
42	Battersby, Mrs. M., for next of kin ..	1899 May 1	1899 Oct 11	200	....	75	0	3	....			....	..
43	Sullivant, John Howard, for Alice Sullivant, daughter of Everard Sullivant.	1900 Nov. 29	1902 Mar. 27	....	....	0	15	0	....			....	..
44	Do. for Irie Mead Sullivant, daughter of Everard Sullivant	Do. do. 29	Do do 27	....	....	66	8	3	....			....	..
45	Barefoot Mrs. Matilda, for James Cornelius Barefoot	1902 July 30	1903 Dec. 22	100	....	18	0	0	....			....	..
46	Burke, J. E., for next of kin	1903 do. 22	1904 June 28	1,600	....	114	14	8	....			100	..
47	Brooks, Thomas Benjamin, for the deceased's next of kin.	1904 Feb. 8	Do do. 2	13,900	....	238	12	5	....			....	..
48	Bonfet, John Alexander, for next of kin	1903 Sept. 17	1903 Oct. 31	5,700	....	140	11	6	....			100	..
49	Bazet et, James, for legal representatives of C. A. Barefoot.	1901 Dec 16	....	....	....	603	9	10	....			....	..
50	Boys, C W., for Mary Boys ..	1906 July 14	....	100	....	11	9	8	....			....	..
51	Do. for Madge Isabelle Boys.	....	....	100	....	11	8	12	....			....	..
52	Campbell, Assistant Surgeon Dugald, Legacy Account of Joseph deceased's servant	1854 Dec. 8	....	100	....	78	3	1	....			....	..
53	Conroy, Pensioned Sergeant P., for deceased's next of kin	1873 April 17	....	....	....	62	4	7	....			....	..
54	Connor, Pensioned Private James Share Account of deceased's three children.	1873 July 1	....	....	....	89	12	3	....			....	..
55	Chew, Roger William Sutherland, for Daisy Chew.	1881 do. 18	1899 Feb. 13	....	....	2	0	0	....			....	..
56	Conyn, William Horatio, for Edward Walter Conyn.	Do do. 27	....	2-800	....	113	3	1	....			100	..
57	Carroll, James, for deceased's next of kin.	1882 Jan. 23	Do. April 27	8,800	....	252	7	9	....			200	..
58	Carrigy, Robert, for deceased's widow and her only child Lucy.	1882 Nov. 23	....	100	....	37	10	2	....			....	..
59	Channell, John Alfred, for Ida Channell	1886 Oct. 2	1887 June 21	....	....	9	0	0	....			....	..
60	Cotter, Mrs. Elizabeth, for next of kin	1889 Mar. 15	1889 Mar. 6	100	....	45	13	10	....			....	..
61	Cole, William Alexander, for Kathleen Mary Cole.	1892 April 29	1893 Nov. 23	....	....	10	0	0	....			....	..
62	Do. for Grace Lucy Cole.	Do. do 25	Do. do. 23	....	....	9	10	9	....			....	..
63	Do for Bertram Charles Cole.	Do. do 29	Do. do. 23	....	....	10	1	5	....			....	..
64	Do. for David Cornwell Cole.	Do. do. 29	Do. do. 23	....	....	11	5	4	....			....	..
65	Chapman, George, for Edwin George Chapman	1893 do. 4	1901 Oct. 24	....	....	1	6	8	....			....	..
66	Cavanagh, James, for next of kin .	1894 Sept. 8	1895 Apr. 8	2,600	....	107	8	0	....			100	..
67	Chinniah Anthony alias Chinniah David, for Reuben David.	Do do. 29	1905 do. 19	....	....	3	14	8	....			....	..
68	Crowther, Mrs. Martha, for deceased's next of kin	1896 Dec. 1	1898 May 27	....	....	13	0	0	....			....	..
69	Collins, William James, Legacy Account, for Percival Collins.	1897 April 6	Do. Jan. 17	....	....	47	0	0	....			....	..
70	Collins, William James, Legacy Account, for William Collins.	Do. do 6	Do do 17	....	....	10	0	0	....			....	..
71	Clark Sergeant-Major Joseph, for the deceased's children.	1900 Jan. 30	1901 Jan. 28	2,100	....	47	10	5	....			....	..
72	Cripps, Francis, Legacy Account, for Robert Thornton Cripps.	Do do. 23	Do- do 28	100	10,800	810	10	6	....			....	..
	Carried forward ..	....	....	1,47,200	10,800	3,127	3	3	333	2	10	8,700	..

1st July to 31st Dec. 1908.			Total						Payments from 1st July to 31st Dec. 1908.			Balance on 31st Dec. 1908.						
Cash.			Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.				
					To Credit.			To Debit.						To Credit.			To Debit.			
Rupees.	Annas.	Pies.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	Rupees.		Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Serial Number.
8,593	0	1	1,14,300	..	6,598	13	10	103	10	4	..	..	4,852	1,11	1,14,300	..	2,325	13	7	381	11	7	..
....			....	..	44	14	0	....			....	..	....		....	..	44	14	0	....			34
....			....	..	18	8	3	....			....	..	....		....	..	18	8	3	....			35
....			....	..	7	10	8	....			....	..	....		....	..	7	10	8	....			36
....			....	..	2	1	0	....			....	..	....		....	..	2	1	0	....			37
.. .			....	..	30	0	0	....			....	..	....		....	..	30	0	0	....			38
16	8	0	1,100	..	93	13	10	....			....	..	7	13	9	1,100	..	58	14	1	....		39
....			....	..	7	26	0	....			....	..	....		....	..	7	26	0	....			40
....			....	..	1	12	0	....			....	..	1	12	0	....	..	....		....			41
3	0	7	....	..	78	3	0	....			....	..	0	3	3	200	..	77	12	6	....		42
....			....	..	0	12	6	....			....	..	....		....	..	0	12	6	....			43
.. .			....	..	43	0	0	....			....	..	....		....	..	43	0	0	....			44
1	11	3	100	..	10	11	0	....			....	..	0	0	3	100	..	10	10	9	....		45
37	2	3	1,500	..	140	1	3	....			....	..	97	10	7	2,000	..	44	0	0	....		46
3	11	0	13,800	..	990	7	6	....			10,300	..	870	13	6	....	..	10	11	3	....		47
07	0	0	3,800	..	230	2	0	....			....	..	100	3	1	3,800	..	137	13	2	....		48
....			....	..	808	9	10	....			....	..	....		....	..	....	808	9	10	....		49
1	11	0	100	..	13	4	5	....			....	..	3	3	3	700	..	13	3	13	....		50
1	13	9	100	..	15	14	11	....			....	..	0	3	0	300	..	12	14	3	....		51
1	11	0	100	..	79	14	1	....			....	..	0	3	3	100	..	78	13	6	....		52
....			....	..	60	4	7	....			....	..	....		....	..	63	3	7	....			53
....			....	..	39	13	3	....			....	..	....		....	..	39	13	3	....			54
....			....	..	0	0	0	....			....	..	0	0	0	....	..	....		....			55
40	4	2	2,800	..	163	7	3	....			....	..	98	0	10	2,800	..	63	13	3	....		56
94	15	11	5,000	..	647	7	0	....			....	..	107	3	1	5,600	..	60	3	6	....		57
1	11	3	100	..	32	3	1	....			....	..	3	0	3	100	..	30	3	6	....		58
....			....	..	2	3	3	....			....	..	0	0	0	....	..	....		....			59
3	0	7	200	..	13	4	0	....			....	..	3	1	4	200	..	13	3	1	....		60
....			....	..	10	0	0	....			....	..	....		....	..	10	0	0	....			61
....			....	..	0	14	3	....			....	..	....		....	..	0	14	3	....			62
....			....	..	18	7	0	....			....	..	....		....	..	18	3	6	....			63
....			....	..	11	0	1	....			....	..	....		....	..	11	0	3	....			64
....			....	..	1	0	3	....			....	..	1	0	3	....	..	....		....			65
44	3	0	3,700	..	183	0	1	....			....	..	30	7	0	3,700	..	35	1	6	....		66
....			....	..	0	10	1	....			....	..	0	3	0	....	..	0	11	0	....		67
....			....	..	13	0	4	....			....	..	....		....	..	13	0	0	....			68
....			....	..	67	0	0	....			....	..	....		....	..	67	0	0	....			69
....			....	..	16	0	3	....			....	..	....		....	..	15	0	3	....			70
80	3	6	2,100	..	73	10	11	....			....	..	30	3	3	2,100	..	42	7	8	....		71
213	6	3	100	(a)	237	3	2	....			....	..	113	10	7	100	(a)	13	0	7	....		72
8,704	3	0	1,30,300	(a)	10,193	4	1	103	10	4	10,300	..	6,071	1	3	1,27,100	(a)	4,408	3	8	381	11	7	

(a) 10,000

Serial Number.	ESTATES	Date of Administration.	Date of Closing.	Balance on 30th June 1902.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..	....	....	1,47,200	10,800	9,182	9	8	838 2 10	9,700	..
75	Cripps, Francis, Trust Account for four children.	1880 Mar. 17	1900 Dec. 21	....	88,800	48	14	6	....	....	..
76	Cripps, Francis, Residue Account for Robert Thurlod Cripps.	Do. do. 17	Do. do. 21	6,200	79,500	....			4,324 3 1	....	..
77	Chaplet Row, for Legal Representative	1887 Aug. 11	1901 Nov. 25	800	....	20	12	2	....	....	..
78	Crisse, George, for the deceased's five children	1898 Oct. 25	1897 Sept. 12	1,500	....	110	8	2	....	100	..
77	Cripps, Mrs. Sophia Alice, for Mary Eleanor Cripps.	1900 Jan. 26	1908 Oct. 29	....	....	0	4	7	....	....	..
78	Cripps, Mrs Sophia Alice, for Marlyn Alice Cripps.	Do. do. 26	Do. do. 29	....	....	0	4	7	....	....	..
79	Cripps, Mrs. Sophia Alice, for Lucy Davis Cripps.	Do do. 26	Do do. 29	....	....	0	3	7	....	....	..
80	Cripps, Mrs. Sophia Alice, for Harriet Halsted Cripps	Do. do. 26	1907 July 22	....	....	1	10	0	....	....	..
81	Cripps, Mrs Sophia Alice, for Robert Thurlod Cripps	Do. do. 26	Do. do. 29	100	....	10	10	1	....	....	..
82	Cripps, Francis, Legacy Account of Marlyn Alice Cripps.	Do. Mar. 17	1900 Dec. 21	....	....	6	8	0	....	....	..
83	Cripps, Francis, Legacy Account of Lucy Davis Cripps.	Do. do. 17	Do. do. 21	500	5,000	....			618 8 0	....	..
84	Cripps, Francis, Legacy Account of Harriet Halsted Cripps.	Do. do. 17	Do. do. 21	100	5,000	188	8	6	....	....	..
85	D'Castella, Mrs. Louisa, Legacy Account of Anne LaFontaine and her children.	1872 Jan. 27	1898 April 27	....	....	....			13 2 10	....	..
86	Dubé Pierre, Monsieur Victor, for rent of Ela.	1878 Sept. 20	....	400	....	76	6	7	....	....	..
87	DeWelton, Surgeon-Major Gerald, for Ernest M DeWelton	1880 Mar. 20	....	....	....	1	6	6	....	....	..
88	Duckworth, Honorary Surgeon Joseph Victor, for the deceased's five children—Victor Robins, Arthur Robins, Julia Robins, Albert Robins and Walter Robins Duckworth.	1881 April 20	1898 April 5	....	....	2	15	6	....	....	..
89	Davis, Acqua Robert, for James Hutton.	1884 Mar. 27	....	200	....	32	5	7	....	....	..
90	Davis, Acqua Robert, for John Hall Hutton.	Do. do. 27	....	200	....	32	5	6	....	....	..
91	Davis, Acqua Robert, for Mary Hutton.	Do. do. 27	....	200	....	32	6	7	....	....	..
92	DeWolff, William, for deceased's aunt of him.	1888 do. 20	1881 Mar. 2	....	....	42	10	5	....	....	..
93	Dennison, Captain John Henry, for Hilda Edith Dennison	1888 Nov. 24	1886 Dec. 15	400	....	67	10	7	....	....	..
94	Dampster, George, for Margaret Dampster.	1891 Col. 10	1892 Mar. 30	....	....	1	7	4	....	....	..
92	Deschamps, Bernard Valmont, for Mrs. Dorienne Deschamps, Jean Deschamps and Germaine Lucie Deschamps	1893 May 4	1894 Sept. 24	....	....	8	8	5	....	....	..
93	Deschamps Bernard Valmont, for Mrs. Jeanne Marie Felice Deschamps.	Do. do. 4	Do. do. 24	400	....	60	1	10	....	....	..
97	David, Thomas, for Reuben David ..	1897 Jan. 13	1908 April 10	....	....	4	12	2	....	....	..
98	Duckworth, Mrs. Isabella, for Abraham Duckworth's son	1895 April 2	....	100	....	42	4	5	....	....	..
99	Donohoe, Mathew, for Mary Donohoe	1890 Oct. 8	1897 May 21	....	....	94	10	10	....	....	..
100	D'Costa, C. A., for beneficiaries ..	1897 do. 24	1898 Mar. 2	100	....	83	6	8	....	....	..
101	Dring, James Simon, for Freed Dring.	1894 Aug. 4	1892 May 14	....	....	3	5	3	....	....	..
102	Dring, James Simon, for Robert Dring.	Do do. 4	Do. do. 14	....	....	1	6	8	....	....	..
103	Dring, James Simon, for Ruby Dring	Do. do. 4	Do. do. 14	....	....	0	5	9	....	....	..
104	Duckwood, Mrs. Lauretta, for Frank Duckwood.	1878 do. 9	1898 April 27	300	....	22	0	1	....	....	..
105	Dale, James Joseph, for Mrs. Lear James.	1902 April 8	1903 June 20	16,300	8,300	....			324 12 8	....	..
106	Dale, James Joseph, for Mrs. C. L. Waller.	Do do. 8	Do. do. 20	38,000	15,000	274	1	6	....	....	..
107	Dale, James Joseph, Residue Account.	Do do. 8	Do. do. 20	8,400	....	182	10	6	....	....	..
108	D'Rozario, J. J., for Mrs. G Lagorie.	1903 July 30	1903 Nov. 26	2,100	....	2	2	6	....	....	..
109	D'Rozario, J. J., for Mrs. T. Pacheco.	Do. do. 28	Do. do. 26	2,100	....	2	2	6	....	....	..
	Carried forward ..	....	....	2,20,400	1,87,750	2,012	8	10	5,599 13 20	9,800	..

1st July to 1903.	Total.				Payments from 1st July to 31st Dec. 1903.			Balance on 31st Dec. 1903.				
Cash	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities	Bank or other Stock, &c., &c.	Cash.		Serial Number.
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
8,184 1 6	1,60,200	10,500	26,161 4 1	103 13 4	12,000	..	8,272 1 10	1,37,100	8,500	4,094 3 8	881 12 7	..
2,608 5 8	....	60,500	8,234 14 8	....	....	....	2,870 8 1	....	60,500	....	884 7 4	72
4,812 8 8	6,200	19,000	287 3 4	....	....	..	6,408 8 13	6,200	19,000	....	4,212 7 7	73
8 2 7	200	..	92 6 8	....	....	..	8 2 8	200	..	90 14 ..	....	74
27 3 3	1,600	..	142 11 8	....	....	..	109 6 9	1,600	..	48 6 8	....	75
....	....	..	8 4 7	....	....	..	....	....	..	8 4 7	....	76
....	....	..	8 4 7	....	....	..	....	....	..	8 4 7	....	77
....	....	..	8 8 7	....	....	..	....	....	..	8 8 7	....	78
....	....	..	1 26 8	....	....	..	1 16 8	....	..	....	....	79
1 11 6	100	..	16 8 1	....	....	..	8 8 5	100	..	16 8 5	....	80
....	....	..	8 8 8	....	....	..	....	....	..	8 8 5	....	81
4,687 8 6	200	5,000	4,671 1 8	....	200	4,000	6,869 7 8	....	..	81 14 6	....	82
109 8 11	200	2,000	233 13 6	....	....	..	384 6 11	200	3,000	....	14 8 7	84
863 6 8	....	..	671 13 2	....	....	..	679 2 8	....	..	..	2 8 6	86
8 13 6	800	..	61 6 6	....	....	..	6 8 6	400	..	61 8 7	....	86
....	....	..	1 8 6	....	....	..	....	....	..	1 8 8	....	87
....	....	..	8 15 0	....	....	..	2 13 2	....	..	....	....	88
3 6 8	200	..	68 12 6	....	....	..	8 1 6	200	..	35 10 8	....	89
3 8 8	200	..	94 13 8	....	....	..	0 1 4	200	..	95 11 1	....	90
6 8 6	800	..	35 15 6	....	....	..	8 1 4	800	..	30 10 8	....	91
....	....	..	49 13 6	....	....	..	....	....	..	49 13 8	....	92
6 32 7	600	..	84 13 2	....	....	..	8 3 8	400	..	84 8 6	....	93
....	....	..	2 7 4	....	....	..	....	....	..	2 7 8	....	94
....	....	..	8 4 8	....	....	..	....	....	..	8 4 5	....	95
6 13 6	400	..	51 15 2	....	....	..	8 13 6	400	..	36 1 8	....	96
....	....	..	6 20 8	....	....	..	....	....	..	4 15 6	....	97
1 11 8	100	..	42 15 6	....	....	..	8 8 6	100	..	31 13 8	....	98
....	....	..	64 10 10	....	....	..	....	....	..	64 10 10	....	99
1 11 6	100	..	97 1 8	....	....	..	6 0 8	100	..	37 8 6	....	100
....	....	..	8 8 8	....	....	..	....	....	..	8 6 3	....	101
....	....	..	1 6 8	....	....	..	....	....	..	1 8 8	....	102
....	....	..	6 8 2	....	....	..	....	....	..	6 8 8	....	103
8 1 7	800	..	27 1 6	....	....	..	8 10 2	800	..	26 7 6	....	104
8,718 11 6	18,300	8,250	3,882 15 1	....	....	..	3,882 8 1	18,300	8,250	400 13 8	....	105
1,477 81 11	86,500	15000	1,751 13 8	....	....	..	1,574 8 7	86,500	15000	177 29 7	....	106
143 13 0	5,400	..	630 18 8	....	....	..	147 7 10	5,400	..	189 4 6	....	107
60 12 8	2,100	..	42 14 8	....	....	..	30 11 1	2,100	..	8 3 7	....	108
36 11 1	2,100	..	43 26 10	....	....	..	35 8 4	2,100	..	8 3 8	....	109
93,322 14 10	3,07,200	167750	84,182 8 8	103 13 4	14,000	4,000	23,421 8 7	2,16,400	167750	8,542 1 10	4,884 3 7	..

Serial Number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1904.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..	£	.....	2,23,400	1,87,741	6,914	9 10		6,302 13 10	6,800	..
110	D'Rozario, J. J., for Mrs. T. Richmond	1902 July 19	1903 Nov. 24	2,100	.....	3	6	4	.....	.....	..
131	D'Rozario, J. J., for Mrs. G. W. Pintel.	Do. do. 18	Do. do. 25	2,106	.....	7	1	6	.....	.....	..
116	D'Monte, Christopher, for Mrs. V. R. D'Monte	Do. April 29	Do. Aug. 19	1,700	.....	81	1	7	.....	.....	..
113	Deschamps, Bernard Valmont, for Germaine Deschamps.	1902 May 4	1904 Sept. 24	600	.....	80	14	10	.....	.....	..
114	Dent, D. M., for M. D. Dent ..	Do. do. 4	.....	.....	.....	.....			.....	2,100	..
115	Do. for E. R., A. Dent	Do. do. 4	1904 Sept. 24	.....	.....	.....			.....	1,100	..
119	Edwards, William, for the Accountant's next of kin.	1900 Oct. 1	1900 June 26	800	.....	98	7	10	.....	.....	..
117	Esson, Mrs. Margaret Jane, for Lydia Rose Wyndham Neo Broom.	1902 May 6	1903 Sept. 20	1,700	.....	41	9	9	.....	.....	..
118	Ellis, Robert, for Lilian James Ellis,	1899 Mar. 6	1899 May 26	.....	.....	6	0	0	.....	.....	..
119	Ellis, Robert, for Daisy Maud Ellis.	Do. do. 6	Do. do. 26	.....	.....	4	7	5	.....	.....	..
120	Ellis, Robert, for Herbert Bruce Ellis,	Do. do. 6	Do. do. 26	800	.....	110	6	0	.....	100	..
121	Ellis, Robert for Ernest Charles Ellis.	Do. do. 6	Do. do. 26	.....	.....	0	1	3	.....	.....	..
122	Edward, Alfred Alexander Edward, for children.	1900 Sept. 11	1902 Feb. 8	.....	.....	6	11	6	.....	.....	..
123	Edward, Alfred Alexander Edward, for William C. Edwards	Do. do. 11	Do. do. 6	.....	.....	8	7	0	.....	.....	..
124	Edward, Alfred Alexander Edward, for Winifred Violet Edwards	Do. do. 11	Do. Aug. 15	.....	.....	2	13	9	.....	.....	..
125	Edward, Alfred Alexander Edward, for John Hamilton C. Edwards.	Do. do. 11	Do. do. 15	100	.....	13	13	9	.....	.....	..
126	Edward, Alfred Alexander Edward, for Ada Evelyn Edwards.	Do. do. 11	Do. do. 15	100	.....	.....			17 9 3	.....	..
127	Edward, Alfred Alexander Edward, for George C. Edwards	Do. do. 11	Do. do. 15	100	.....	16	13	9	.....	.....	..
128	Edward, Alfred Alexander Edward, for Naomi Edwards.	Do. do. 11	Do. do. 15	100	.....	15	13	9	.....	.....	..
129	Edward, Alfred Alexander Edward, for Clement A. C. Edwards.	Do. do. 11	Do. do. 16	100	.....	17	9	10	.....	.....	..
130	Edward, Alfred Alexander Edward, for Enid Victoria Edwards.	Do. do. 11	Do. do. 15	..	.....	39	13	9	.....	.....	..
131	Egan, John, for C. H. Egan ..	1901 Aug. 4	1903 Jan. 19	200	.....	80	6	3	.....	.....	..
132	Do. for E. C. Egan ..	Do. do. 4	Do. do. 19	200	.....	86	6	3	.....	.....	..
133	Do. for P. J. Egan ..	Do. do. 4	Do. do. 19	200	.....	35	6	4	.....	.....	..
134	Do. for J. F. Egan ..	Do. do. 4	1901 April 2	.. ..	.....	.....			0 1 6	.....	..
135	Everard, H. J. B., for Miss Gaston.	1900 Nov. 2	Do. Sept. 7	.. ..	.....	1	10	0	.....	.....	..
136	Do. for F. C. Everard ..	Do. do. 2	.....	200	.....	32	13	6	.....	.....	..
137	Fox, Henry, Legacy Account for Mrs. Georgina Kenny Fox	1861 Feb. 21	.....	2,500	.....	.....			294 14 6	.....	..
138	Fraser, John Samuel, for George S. Fraser.	1904 Jan. 18	1904 May 9	.....	.....	1	11	3	.....	.....	..
139	Fraser, Josiah Samuel, for Miss Irene May Fraser.	Do. do. 18	Do. do. 9	700	.....	91	3	3	.....	.....	..
140	Fletcher, Lieutenant Henry Arthur, for deceased's next of kin	1901 Nov. 3	1903 do. 25	.....	.....	7	5	3	.....	.....	..
141	Ford, James, for Henry James Joseph Ford.	Do. Oct. 19	1900 Jan. 26	.. ..	.....	3,715	16	2	.....	.....	..
142	Freeman, Mrs Euphrasie, in trust of Mrs. Mary Euphrasie Gwyny and subsequently in trust for her children	1891 Dec. 11	1892 July 24	1,100	.....	.....			20 3 5	.....	..
143	Franklin, Benjamin Augustus, for Lily Franklin	1903 April 22	1903 do. 26	.....	.....	6	7	5	.....	.....	..
144	Franklin, Benjamin Augustus, for Daisy Franklin	Do. do. 22	Do. do. 26	.....	.....	3	0	0	.....	.....	..
145	Falvey, Patrick, for next of kin ..	Do. do. 28	1895 April 1	100	.....	71	11	1	.....	.....	..
146	Fiddian, James Paul, for Miss Hilda Grace Fiddian.	1896 July 13	1896 Nov. 30	.....	.....	12	8	6	.....	.....	..
147	Fiddian, James Paul, for James Victor Fiddian	Do. do. 17	Do. do. 30	1,600	.....	70	7	3	.....	.....	..
148	Fiddian, James Paul, for Guy Vasey Fiddian.	Do. do. 17	Do. do. 30	1,600	.....	73	7	5	.....	.....	..
149	Fiddian, James Paul, for William Moulton Fiddian and Fine Alfred Fiddian	Do. do. 17	Do. do. 30	3,200	.....	7	7	4	.....	.....	..
150	Frank, Miss Mariana Heron, Trust Account under provisions of the Deceased's Will.	1897 Feb. 22	1901 Dec. 21	99,400	.....	1,924	12	10	.....	300	..
	Carried forward ..	.....	.....	3,10,600	1,87,750	11,660	15	9	6,142 10 8	8,600	..

1st July to 1908	Total.					Payments from 1st July to 31st Dec. 1908.			Balance on 31st Dec. 1908.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash. To Credit.		To Debit.	Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash. To Credit.	To Debit.	Serial Number.
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
23,322 14 10	2,87,300	(a)	34,882 2 3		103 10 4	12,000	3,000	12,471 6 7	2,18,200	(b)	9,343 1 10	5,884 3 7	
25 11 3	2,100	..	44 0 0		....	....	..	35 10 0	2,100	..	2 5 0	....	110
25 11 3	2,100	..	43 12 0		....	....	..	30 0 0	2,100	..	7 5 7	....	111
1,840 7 10	1,700	..	1,122 2 3		....	1,700	..	1,710 13 0	....	..	6 12 0	....	112
4 8 9	300	..	25 4 7		....	....	..	2 3 0	300	..	20 14 10	....	113
1,093 12 1	1,100	..	1,088 12 1		....	....	..	1,086 14 0	1,100	..	11 12 5	....	114
1,093 12 7	1,100	..	1,088 12 7		....	....	..	2,086 12 0	1,100	..	11 12 8	....	115
13 0 4	300	..	109 15 1		....	....	..	0 3 4	300	..	104 7 10	....	116
28 12 3	1,700	..	23 14 10		....	....	..	1 3 10	1,700	..	52 14 0	....	117
....	....	..	2 0 0		....	....	..	....	....	..	2 0 0	....	118
....	....	..	4 7 6		....	....	..	....	....	..	2 7 6	....	119
13 0 0	300	..	101 1 0		....	....	..	97 4 7	300	..	24 12 0	....	120
....	....	..	0 1 3		....	....	..	..	....	..	0 1 3	....	121
....	....	..	0 11 3		....	....	..	....	....	..	0 11 3	....	122
....	....	..	0 7 0		....	....	..	....	....	..	0 7 0	....	123
....	....	..	0 13 0		....	....	..	0 8 0	....	..	0 5 0	....	124
1 11 0	100	..	17 10 0		....	....	..	1 10 4	100	..	16 0 0	....	125
1 11 0	100	..	....		15 14 0	....	..	0 0 0	100	..	....	26 12 0	126
1 11 0	100	..	17 10 0		....	....	..	1 10 4	100	..	16 0 5	....	127
2 11 0	100	..	17 10 0		....	....	..	1 10 4	100	..	16 0 0	....	128
1 11 5	100	..	16 2 3		....	....	..	0 0 8	100	..	16 7 7	....	129
0 10 1	....	..	30 4 10		....	....	..	29 4 12	....	..	1 0 0	....	130
3 0 2	200	..	91 12 10		....	....	..	0 1 4	200	..	91 11 6	....	131
3 0 2	200	..	91 12 5		....	....	..	0 1 4	200	..	91 11 1	....	132
3 0 7	200	..	88 12 11		....	....	..	2 4 3	200	..	86 8 8	....	133
....	....	..	....		0 1 6	....	..	....	....	..	....	0 1 6	134
0 0 8	....	..	1 10 8		....	....	..	1 10 8	....	..	....	....	135
0 0 7	200	..	83 4 8		....	....	..	0 10 8	200	..	82 10 0	....	136
42 3 0	2,500	..	....		252 0 0	....	..	58 12 11	2,500	..	....	341 0 1	137
....	....	..	1 11 5		....	....	..	....	....	..	1 11 5	....	138
11 14 7	700	..	72 0 1		....	....	..	11 0 5	700	..	61 11 3	....	139
.. ..	....	..	7 5 8		....	....	..	....	....	..	7 5 8	....	140
....	....	..	2,250 13 2		....	....	..	....	....	..	2,256 15 4	....	141
18 10 10	1,100	..	....		1 5 7	....	..	18 5 0	1,100	..	....	23 5 0	142
....	....	..	0 7 0		....	....	..	....	....	..	0 7 0	....	143
....	....	..	0 0 0		....	....	..	....	....	..	0 0 0	....	144
1 11 0	100	..	72 5 1		....	....	..	0 5 8	300	..	72 5 0	....	145
....	....	..	12 0 5		....	....	..	....	....	..	12 0 0	....	146
87 5 4	1,800	..	97 10 7		....	....	..	27 0 0	1,800	..	10 5 0	....	147
29 7 3	1,600	..	96 14 6		....	....	..	28 0 1	1,500	..	78 5 7	....	148
66 1 7	2,300	..	63 5 11		....	....	..	65 1 5	2,300	..	7 7 5	....	149
1,138 5 1	66,200	..	2,150 4 11		....	....	..	1,233 5 7	66,200	..	502 1 4	....	150
28,629 4 8	3,17,800	(a)	84,217 2 11		874 0 4	15,700	4,000	24,348 4 8	3,01,700	(b)	10,814 15 0	5,066 0 7	

(a) 1,87,700 (b) 1,69,700

Serial Number	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1908.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock &c. not being Government Securities	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees	
	Brought forward ..	....	....	3,50,000	1,97,700	11,180	13	8	9,242 19 9	8,900	..
161	Foxbury, Richard, for Miss Catharine B. Foxberry.	1901 Aug 19	1903 Dec 3	200	....	81	8	6	....	....	..
162	Do. for Miss Elizabeth M. Foxberry.	Do. do. 19	Do. do. 3	200	....	81	1	11	....	....	..
163	Fowkes, James, for Percy Harvey Fowkes.	1903 Oct. 14	1904 Jan. 26	....	....	1	6	10	....	....	..
164	Do. for Cyril Fowkes ..	Do. do. 14	Do. do. 26	200	....	50	14	7	....	....	..
165	Do. for Dudley Maud Fowkes.	Do. do. 14	Do. do. 26	200	....	50	14	7	....	....	..
166	Do. for Herbert Fowkes	Do. do. 14	Do. do. 25	200	....	50	14	2	....	....	..
167	Do. for Oskar Fowkes ..	Do. do. 14	Do do. 26	200	....	50	13	9	....	....	..
158	Flora, J. W., for Miss F. Flora ..	1906 do. 21	....	300	....	18	2	2	....	....	..
159	Do. for Miss A. Flora ..	Do. do. 21	....	300	....	15	8	1	....	....	..
160	Do for Miss M. Flora ..	Do. do. 21	....	300	....	15	9	2	....	....	..
161	Do. for Miss B. Flora ..	Do. do. 21	....	300	....	....			24 12 3	....	..
162	Greenfield, John Jacob for deceased's next of kin.	1878 June 21	....	2,400	....	61	6	10	....	....	..
163	Gage, William Josiah, separate Trust Account for the Deceased's children.	1890 Feb. 21	1899 June 8	....	....	17	2	8	....	....	..
164	Garratt, William, for Amy Constance Wilkins.	Do Nov 10	1892 Aug 22	....	....	51	11	9	....	....	..
165	Do. for George Frederick Wilkins.	Do. do. 10	Do. do. 22	12,600	....	97	13	9	....	....	..
166	Do for Margaret Vivian Garratt Wilkins.	Do. do. 10	Do. do. 22	....	....	47	7	8	....	....	..
167	Do. for Florence May Wilkins.	Do. do. 10	Do. do. 18	....	....	61	12	8	....	....	..
168	Gray, Charles, for Hester Alice Gray.	1851 Aug. 28	1867 May 26	20,700	....	4	10	11	....	....	..
169	Do. for Mary Harriet Annie Wilson.	Do do. 26	Do. do. 26	20,000	....	24	5	6	....	....	..
170	Gardner, Daniel Allen, for Paul Vernon Gardner.	1892 do. 8	1894 Jan. 24	600	....	105	8	3	....	100	..
171	Gage, William Josiah, for Mrs Hogg	1890 Feb 21	1896 June 8	3,000	....	43	8	8	....	....	..
172	Gage, William Josiah, for Mrs. Carpenter.	Do. do. 21	Do. do 8	3,000	....	43	15	10	....	....	..
173	Gage, William Josiah, for Mrs. Edwin Gage's two youngest children.	Do. do. 21	Do. do. 8	....	....	61	2	8	....	....	..
174	Goggan, Mrs. Rose Helen, for I. J. Goggan and E. Norris.	1892 do. 21	1892 Sept 9	....	....	11	8	8	....	....	..
175	Goodwin, J. J., for next of kin ..	1898 July 8	1899 Oct 11	....	....	3	12	8	....	....	..
176	Gotting, Mathew, for Miss Mabel Barbour.	1877 Sept. 6	1903 June 19	....	....	7	0	8	....	....	..
177	Gillson, Surgeon-Captain Edward, for Henry E. Gillson.	1902 Feb. 28	1904 May 9	....	....	1	10	8	....	....	..
178	Gillson, Surgeon-Captain Edward, for Harold Vernon Gillson.	Do. do. 28	1907 April 5	600	....	74	12	8	....	....	..
179	Green, Mr. Francis Sophia, for next of kin.	1904 Dec 9	1905 Mar. 27	....	....	....			9 9 7	....	..
180	Gaelborne, Mrs. A., for W. Brooks ..	Do. Aug. 4	....	400	....	107	9	0	....	100	..
181	Do. for Gladys Brooks.	Do. do 4	....	400	....	107	8	0	....	100	..
182	Do. for Edith Brooks	Do. do. 4	....	400	....	125	7	0	....	100	..
183	Do. for Ella Brooks	Do do. 4	....	400	....	123	7	0	....	100	..
184	Hushaw, Edward, for Henry Fanning Hushaw.	1877 Nov. 30	....	....	....	24	0	8	....	....	..
185	Horsfield, William, for Emily Horsfield.	1873 Sept. 8	....	....	....	73	8	8	....	....	..
186	Hamilton, J., for C. B. Hamilton ..	....	....	200	....	31	8	8	....	....	..
187	Do for I. M. Hamilton ..	....	....	200	....	33	6	7	....	....	..
188	Hughes, Mrs. Mary Ann, for deceased's next of kin.	1882 May 27	....	....	....	44	1	8	....	....	..
189	Harrison, Joseph, for deceased's next of kin.	1883 Jan. 8	....	200	....	84	12	0	....	....	..
190	Holland, William, for George Robert Holland.	1886 Aug 9	1887 Jan. 25	....	....	4	6	8	....	....	..
191	Do for William Holland.	Do do 2	Do Do. 28	....	....	10	7	4	....	....	..
192	Hughes, Arthur Alfred, for deceased's next of kin	....	1889 Mar. 2	1,000	....	267	12	8	....	100	..
193	Hargreaves, James, for Lena Holmes.	1888 Sept. 25	1891 July 21	....	....	22	2	8	....	....	..
194	Herford, Miss Olivia Virginia Jessica, for Ivan William Herford.	1897 Jan. 4	1899 April 20	400	....	60	9	8	....	....	..
195	Hamilton, James, for the deceased's children.	Do Nov. 8	Do. do. 27	....	....	9	7	0	....	....	..
	Carried forward ..	....	....	3,87,600	2,97,700	13,597	1	3	6,139 13 6	7,900	..

1st July to 1908.	Total.				Payments from 1st July to 31st Dec. 1908.			Balance on 31st Dec. 1908.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Serial Number
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pie.	Rupees.		Rupees. Annas. Pie.	Rupees. Annas. Pie.	Rupees.		Rupees. Annas. Pie.	Rupees.		Rupees. Annas. Pie.	Rupees. Annas. Pie.	
88,825 4 8	3,17,460	2,82,780	84,317 2 11	378 0 8	16,700	2,000	22,898 6 2	3,01,700	1,80,780	20,814 12 6	8,056 0 7	
1 11 8	100	..	83 13 11	....	....	..	0 0 8	100	..	49 13 8	....	102
1 11 8	100	..	83 13 11	....	....	..	0 0 8	100	..	82 12 8	....	102
....	....	..	1 0 10	....	....	..	....	....	..	1 0 10	....	103
8 6 3	200	..	84 4 8	....	....	..	2 8 7	200	..	50 12 2	....	104
8 6 7	200	..	84 4 8	....	....	..	2 8 7	200	..	50 12 7	....	104
3 8 7	200	..	84 4 8	....	....	..	2 8 7	200	..	50 12 7	....	104
8 6 7	200	..	84 4 8	....	....	..	2 8 7	200	..	50 12 7	....	104
382 5 3	300	..	803 7 10	....	....	..	3 5 7	300	..	63 16 3	....	107
2 1 3	300	..	20 10 10	....	300	..	321 10 10	..	..	2 10 6	....	108
8 1 6	300	..	20 10 10	....	....	..	18 5 7	301	..	2 7 1	....	154
2 1 6	300	..	20 10 11	....	....	..	18 5 7	301	..	2 7 2	....	159
23 12 9	1,400	..	85 3 7	62 12 6	....	..	37 4 4	300	..	....	89 15 0	161
....	....	..	17 2 8	....	....	..	0 3 7	1,400	..	84 10 4	....	162
....	....	..	61 11 6	....	....	..	....	....	..	17 2 8	....	163
137 3 3	12,500	..	925 4 8	....	....	..	....	....	..	61 11 6	....	164
....	....	..	47 7 8	....	....	..	391 6 2	11,600	..	103 9 16	....	165
....	....	..	61 62 8	....	....	..	....	....	..	47 7 8	....	166
874 15 6	22,700	..	803 9 11	....	....	..	....	....	..	51 12 8	....	167
840 9 7	20,000	..	864 8 0	....	....	..	603 14 7	22,700	..	0 11 4	....	168
11 14 8	700	..	117 6 12	....	....	..	340 8 10	20,000	..	84 8 2	....	169
89 12 10	3,000	..	89 8 7	....	....	..	37 4 11	700	..	30 8 0	....	170
8,950 14 9	8,000	..	8,000 14 7	....	3,800	..	50 12 0	8,000	..	43 9 7	....	171
....	....	..	97 2 8	....	....	..	160 8 10	....	..	8,947 12 8	....	172
....	....	..	11 8 0	....	....	..	....	....	..	27 2 8	....	173
....	....	..	2 12 8	....	....	..	....	....	..	11 8 8	....	174
....	....	..	2 8 4	....	....	..	....	....	..	2 12 8	....	175
....	....	..	1 10 8	....	....	..	....	....	..	2 8 4	....	176
16 3 4	600	..	86 8 8	....	....	..	1 10 8	....	..	....	....	177
8 8 7	....	..	....	....	....	..	0 4 1	600	..	86 12 8	....	178
8 7 10	600	..	115 10 10	....	....	..	....	....	..	....	....	179
8 7 10	600	..	115 10 10	....	....	..	103 8 11	600	..	12 8 11	....	180
8 7 10	600	..	163 14 10	....	....	..	110 8 11	600	..	8 12 11	....	181
8 7 10	600	..	148 14 10	....	....	..	103 12 8	600	..	48 2 4	....	182
....	....	..	26 6 8	....	....	..	97 2 8	600	..	48 12 4	....	183
....	....	..	73 6 8	....	....	..	....	....	..	24 6 8	....	184
18 8 8	600	..	85 8 1	....	....	..	....	....	..	73 6 8	....	185
18 8 8	600	..	36 12 8	....	....	..	93 12 8	600	..	6 8 8	....	186
....	....	..	44 1 8	....	....	..	29 12 8	600	..	6 2 7	....	187
8 8 0	200	..	68 8 8	....	....	..	....	....	..	44 1 8	....	188
....	....	..	4 8 8	....	....	..	0 1 4	600	..	63 8 8	....	189
....	....	..	12 7 4	....	....	..	....	....	..	4 8 8	....	190
18 10 8	1,100	..	196 7 1	....	....	..	....	....	..	12 7 4	....	191
....	....	..	27 1 8	....	....	..	97 7 1	1,100	..	98 0 8	....	192
8 18 16	800	..	50 8 8	....	....	..	....	....	..	27 1 8	....	193
....	....	..	2 7 8	....	....	..	0 8 8	400	..	50 8 16	....	194
							0 8 8	....	..	2 8 0	....	195
33,198 6 10	3,96,200	1,87,780	43,848 7 8	406 3 10	19,000	2,000	31,824 10 6	3,78,900	1,82,780	16,841 1 8	8,106 8 7	

Serial Numbers.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1908.						Receipts from 31st Dec.	
				Government Securities		Cash.				Government Securities.	
						To Credit.		To Debit.			
				Rupees	Bank or other Stock, &c., not being Government Securities.	Rupees. Annas. Pies.		Rupees. Annas. Pies.		Rupees.	Bank or other Stock, &c., &c.
	Brought forward ..	....	....	3,37,600	1,87,752	13,501 1 9		6,189 10 8		7,500	..
190	Haggatt, Richard, for the deceased's children	1896 Jan. 31	1898 Sept. 29	....	....	55 5 0		....		....	..
191	Hawkes, James Dingley, for George Dingley Hawkes.	1899 Nov 2	1899 do. 29	100	....	63 5 5		....		....	..
192	Hall, Charles' separate account under the provisions of the deceased's Will.	1899 Aug. 9	1900 Feb. 27	23,500	9,000	35 7 10		....		....	..
193	Hill, Mrs Esther Annie, for children	1901 Sept 28	1903 May 14	100	....	93 13 3		....		....	..
200	Holmes, Joseph, for children ..	1877 April 3	Do Aug 20	....	....	5 5 3		....		....	..
201	Irwin, A. E., for next of kin ..	1903 Nov. 18	1903 June 23	100	....	81 4 4		....		....	..
204	Hamilton, Samuel, for Mrs. M. E. Hamilton and the other beneficiaries under the deceased's Will.	1901 Feb. 19	Do. Aug 31	10,700	....	8 12 1		....		....	..
205	Hayes Mrs Louisa Hester, for Gilbert Marshall Ball Cooke.	1902 Nov. 18	1907 Dec. 13	....	....	3 3 3		....		....	..
206	Hopkins, E. S. S., for Miss I. G. J. Hopkins.	1905 Jan. 16	....	300	....	15 3 4		....		....	..
205	Hopkins, E. B. S., for Alfred Bradshaw Symonton Hopkins.	....	....	300	....	12 5 3		....		....	..
208	Holmes, Joseph for V. S. John Orcutate.	1871 April 5	....	400	....	41 0 6		....		....	..
207	Holmes, Joseph, for Miss Z. H. Orcutate	Do.	1907 Oct. 14	....	....	9 10 0		....		....	..
208	Ince, Thomas Silverten, for Lydia Leonora Victoria and Bertha E. Ince	1888 Oct. 13	1889 Mar. 8	....	....	1 10 2		....		....	..
209	Ignatius, D. J., for E. B Ignatius	....	....	2,000	....	....		1 0 3		....	..
210	Do for A. C Ignatius ..	....	....	2,000	....	....		1 6 6		....	..
212	Jefferies, Store Sergeant James Frederick, for Frederick W. Jefferies.	1899 Aug. 10	1899 Sept. 25	....	....	18 13 1		....		....	..
213	Jefferies, Store Sergeant James Frederick, for Herbert Thomas Jefferies.	Do. do 16	Do. do. 25	1,800	....	87 10 10		....		....	..
214	Jefferies, Store Sergeant James Frederick, for Edith Maria Jefferies.	Do. do. 16	Do. do. 25	1,800	....	30 8 8		....		....	..
214	Jones, Mrs. Hester, for Florence Helena Jones.	1893 April 6	1893 do. 1	....	....	2 5 0		....		....	..
216	Jones, Mrs. Hester, for Ida Irene Jones	Do. do. 3	Do. do. 1	....	....	4 15 8		....		....	..
215	James, Mrs Hester, for Hester Mabel James.	Do. do. 6	Do. do. 5	200	....	21 15 7		....		....	..
217	Jamieson, Andrew, for Caroline Jane Jamieson.	1896 Sept. 3	1896 Dec. 17	....	....	10 1 0		....		....	..
215	Jamieson, Andrew, for Andrew Douglas Jamieson.	Do. do. 3	Do. do. 17	....	....	5 12 11		....		....	..
219	Johnson, Charles Samuel, for beneficiaries	1896 Nov 30	1897 Jan. 26	....	....	31 13 9		....		....	..
220	Jones, George, for deceased's brother.	1895 Oct. 28	1896 Feb. 25	....	....	10 5 11		....		....	..
221	Joyce, Mrs Clara, for the legal representatives of the late George Alfred Murray.	1847 Jan. 9	1899 May 26	....	....	11 15 8		....		....	..
223	Kelly, Hugh Montague Cruickshank, share account of deceased's children.	1863 Oct. 13	1895 Jan. 7	....	....	10 7 0		....		....	..
223	Kuppuswamy Mudelly, Gandrakotti, legacy account of Kuppamal	1874 Nov. 19	....	....	....	14 1 0		....		....	..
224	Kramer, Mrs Mary Charlotte, for Mr. O. A. Kramer	1847 Oct. 14	1890 Aug. 23	....	....	82 1 10		....		....	..
224	Kang, Mrs Jane, for Mrs Margaret Louisa Bolton and Mrs. Elizabeth Beale	1904 do. 4	1902 Mar. 25	....	....	....		4 2 10		....	..
226	Krishnammall, Tanjore, alias Chinnammall for deceased's three minor children.	1899 Mar. 15	Do. Aug 24	....	....	6 12 0		....		....	..
227	Koenenan, Mrs Elizabeth Ann, for Frederick Koenenan.	1902 do. 25	1903 Jan. 30	2,000	....	25 7 12		....		....	..
228	Koenenan, Mrs. Elizabeth Ann, for Mary Elizabeth Koenenan	Do. do. 25	Do. do. 30	....	....	24 4 8		....		....	..
229	Kacakoose, Mrs. Seemand Anthoose, for the legal representatives of Hetapiet Sarkeose	1904 do. 22	1904 Sept. 20	....	....	1 2 9		....		....	..
230	Kernan, John George, for Miss Lilian Alice Mary Kernan.	Do. Aug. 4	.....	7,200	....	134 0 6		....		100	..
	Carried forward ..	....	....	4,44,800	1,96,752	14,290 4 8		6,193 8 11		7,600	..

1st July to 1908.	Total.						Payments from 1st July to 31st Dec. 1908.			Balance on 31st Dec. 1908					Serial Number.
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.				Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.			
			To Credit.		To Debit.							To Credit.		To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.		Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.		Rupees. Annas. Pies.	
38,128 8 10	3,84,600	(a)	40,84[illegible] 7 6		406 8 10		39,000	5,000	32,854 10 [illegible]	4,75,600	(b)	18,913 1 8		8,158 6 7	
.....	.....	..	35 6 6		.....		.....	..	.....	.....	..	35 6 6		.....	198
1 13 0	100	..	54 6 6		.....		.....	..	0 6 6	100	..	54 0 1		.....	197
092 8 1	29,000	5,000	637 10 11		.....		.....	..	506 15 11	29,000	5,000	88 0 0		.....	196
1 31 8	100	..	50 6 6		.....		.....	..	0 6 4	100	..	49 6 7		.....	194
.....	.....	..	0 6 6		.....		.....	..	.....	.....	..	0 6 6		.....	193
1 31 8	100	..	82 10 4		.....		.....	..	0 6 6	100	..	82 24 6		.....	201
248 14 31	16,700	..	266 31 6		.....		.....	..	248 6 4	16,700	..	6 6 6		.....	200
.....	.....	..	3 6 6		.....		.....	..	3 6 6	.....	..	.....		.....	203
0 1 7	300	..	17 10 11		.....		.....	..	0 2 0	300	..	17 6 11		.....	204
0 1 7	300	..	17 10 10		.....		.....	..	0 2 0	300	..	17 6 10		.....	205
0 12 6	400	..	47 10 11		.....		.....	..	13 0 6	400	..	34 12 6		.....	206
.....	.....	..	0 10 0		.....		.....	..	1 10 6	.....	..	2 15 6		.....	207
.....	.....	..	1 10 2		.....		.....	..	.....	.....	..	1 10 2		.....	208
49 4 6	2,000	..	67 14 3		.....		.....	..	62 14 7	2,000	..	.....		18 6 6	209
49 4 10	2,000	..	67 10 6		.....		.....	..	62 14 1	2,000	..	.....		14 56 6	210
.....	.....	..	14 33 2		.....		.....	..	.....	.....	..	34 10 1		.....	211
32 1 6	1,000	..	59 12 4		.....		.....	..	22 6 5	1,000	..	37 11 11		.....	212
22 1 6	1,000	..	78 6 1		.....		.....	..	22 6 7	1,000	..	56 6 6		.....	213
.....	.....	..	2 6 6		.....		.....	..	2 6 6	.....	..	.....		.....	214
.....	.....	..	6 15 6		.....		.....	..	6 1 6	.....	..	6 14 6		.....	215
6 5 7	200	..	45 6 6		.....		.....	..	3 6 6	200	..	82 6 6		.....	216
.....	.....	..	10 1 6		.....		.....	..	.....	.....	..	10 1 6		.....	217
.....	.....	..	0 12 11		.....		.....	..	.....	.....	..	0 12 11		.....	218
.....	.....	..	22 10 6		.....		.....	..	.....	.....	..	22 10 6		.....	219
.....	.....	..	10 6 11		.....		.....	..	.....	.....	..	10 6 11		.....	220
.....	.....	..	11 15 6		.....		.....	..	.....	.....	..	11 15 6		.....	221
.....	.....	..	18 7 6		.....		.....	..	.....	.....	..	18 7 6		.....	222
.....	.....	..	14 1 6		.....		.....	..	.....	.....	..	14 1 6		.....	223
.....	.....	..	32 1 10		.....		.....	..	.....	.....	..	32 1 10		.....	224
216 12 0	.....	..	231 9 2		.....		.....	..	213 9 6	.....	..	.....		0 0 8	126
.....	.....	..	0 12 6		.....		.....	..	0 6 6	.....	..	0 6 6		.....	225
1,020 9 6	2,000	..	1,566 6 0		.....		2,000	..	1,910 7 6	.....	..	0 9 6		.....	227
.....	.....	..	24 6 3		.....		.....	..	.....	.....	..	24 6 3		.....	228
.....	.....	..	1 2 6		.....		.....	..	.....	.....	..	1 2 6		.....	229
128 12 8	7,400	..	280 6 1		.....		.....	..	281 6 6	7,400	..	118 6 1		.....	230
95,410 16 4	4,52,400	(c)	45,010 14 11		406 8 10		39,000	5,000	84,867 3 4	4,31,400	(d)	18,893 10 7		8,150 7 10	

(a) 1,97,700. (b) 1,82,700. (c) 1,85,750. (d) 1,80,700.

Serial Number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1904.				Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., including Government Securities.	Cash. To Credit	Cash. To Debit	Government Securities.	Bank or other Stock, &c.
				Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..	....	....	4,44,800	1,80,700	14,350 4 0	6,285 8 11	7,800	..
237	Kershaw, Mrs., for Arthur Kershaw.	1877 Feb. 28	1894 Feb. 5	1,000	....	96 3 3	....	....	..
238	Kernan, John George, for Abdul Hamed Jaffar Sait, creditors	1894 Aug. 4	1903 Mar. 28	700	....	72 6 4	....	....	..
239	Krishnamall alias Chunnalal, for Anthikesavulu Naidu.	1899 Mar 10	1903 Feb 13	700	....	82 15 4	....	....	..
238	Krishnamall alias Chunnamal, for T. Ramchandra Naidu.	Do. do. 13	Do. do. 13	700	....	83 7 2	....	....	..
235	Leslie, Henry Haworth, for Martin Leslie, Leslie's children.	1868 Sept 19	1889 Nov. 12	100	....	93 10 0	....	....	..
236	Lane, Mrs. Mary Jane, for Matilda Lane.	1900 Feb 1	1900 Oct 28	2,800	....	248 9 0	....	200	..
237	Lander, Thomas, for Joseph Lander.	Gu do 1	1901 June 17	....	....	24 9 9	....	....	..
238	Leveit, Edward Margon, for two children	1901 Nov 15	1903 May 28	300	....	25 8 2	....	....	..
239	Lewis, Mrs. Ada Maria, for Miss Ada Catherine Lewis.	Do. Dec. 10	1902 Nov. 6	200	....	97 13 9	....	....	..
240	Leavers, William Hubert, for Trust under the deceased's Will.	1903 July 21	1904 Feb. 26	1,800	....	21 3 5	....	....	..
241	Loganatham Moodeliar, Vellore, for	1901 Nov. 4	...	4,000	....	108 7 4	....	....	..
242	Loganatham Moodeliar, Vellore, for Sri Venugopalaswamy Family Deity	Do. do. 4	..	8,600	....	218 5 9	....	200	..
243	Loganatham Moodeliar, Vellore, for legal representatives of Bhagiaramma.	Do. do. 4	..	2,000	....	52 21 1	....	....	..
244	Loganatham Moodeliar, Vellore, for Kunganyah Ammal, subject to the terms of the Will.	Do. do. 4	....	5,000	....	76 9 3	....	....	..
245	Loganatham Moodeliar, Vellore, for Gayamba Ammal, subject to the terms of the Will.	Do. do. 4	....	8,200	....	232 15 6	....	200	..
246	Laxu, S. M., for Mrs J. L. Green ..	1904 May 9	A..	....	....	9 7 0	....	....	..
247	Murphy, Mrs. Thomas, for deceased's next of kin.	1872 Nov. 12	....	....	....	45 12 7	....	....	..
248	Metcalfe, Robert, for deceased's next of kin	1879 Mar. 4	....	10,000	....	258 7 10	....	200	..
249	MacMahon, Penitentiary Charles Robert, for deceased's next of kin.	1880 June 18	....	300	....	76 24 15	....	....	..
250	MacFarlane, Thomas Milbourne, for Mildred MacFarlane.	1882 do. 3	....	....	....	47 0 0	....	....	..
251	MacDermott, Pensioned Sergeant Thomas, for deceased's next of kin.	Do. Oct. 17	....	....	....	44 4 8	....	....	..
252	MacDermott, Pensioned Sergeant Thomas, for Mrs Catherine Jane MacDermott.	Do. do. 17	....	....	....	44 4 7	....	....	..
253	Monat, Colonel Charles, for deceased's next of kin.	Do. do. 6	....	....	....	19 10 0	....	....	..
254	Mullen, John, for deceased's next of kin	1883 Jan. 5	....	400	....	96 6 6	....	100	..
255	Millman, James Henry, for deceased's next of kin.	Do. Oct. 18	....	1,100	...	31 12 1	....	....	..
256	Morrison, Reverend John Duncan, for Robert Lockhart Morrison	....	....	....	....	19 1 0	....	....	..
257	Morton, Johan John, for deceased's next of kin	1869 April 21	1899 Aug. 27	....	....	20 10 0	....	....	..
258	Macdonald, John James, for deceased's next of kin	1891 May 4	1892 Jan. 30	100	....	45 6 6	....	....	..
259	Madden, Mrs. Margaret, separate Trust Account.	1894 Feb. 27	1894 Nov. 30	4,100	....	109 3 6	....	200	..
260	Mollan, Alexander Reuben, for the deceased's children.	1893 July 22 Do. Dec. 8	1901 Feb. 23	....	....	1 15 0	....	....	..
261	Macdonald, W., for children ..	1897 July 30	1898 Jan. 21	....	....	175 6 0	....	....	..
262	Marten, Henry Kenneth, for Kenneth Marten.	1898 Mar. 24	1898 Aug. 16	....	....	....	4 10 6	....	..
263	Marten, Henry Kenneth, for Reginald Marten.	Do do. 24	1897 Feb. 28	....	....	0 30 6	....	....	..
264	Marten, Henry Kenneth, for Muriel Marten.	Do. do. 24	Do. do. 30	....	....	134 6 6	....	....	..
265	Marten, Henry Kenneth, for Arthur Marten.	Do do 24	Do. do. 30	....	....	140 7 11	....	....	..
	Carried forward ..	....	....	8,02,100	1,80,700	16,983 11 0	6,291 8 5	8,700	..

1st July to 1908.	Total.					Payments from 1st July to 31st Dec. 1908.			Balance on 31st Dec. 1908.				
Cash	Government Securities	Bank or other Stock, &c., &c.	Cash. To Credit.	Cash. To Debit.		Government Securities.	Bank or other Stock, &c.	Cash.	Government Securities	Bank or other Stock, &c., &c.	Cash. To Credit.	Cash. To Debit.	Serial Number.
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.		Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
36,610 10 4	4,52,400	(a)	45,814 14 11	406 3 10		21,000	5,400	84,057 0 4	4,31,400	(d)	16,356 13 7	8,156 7 10	
30 9 4	1,600	..	136 2 9	....		....	..	1 15 9	1 600	..	134 3 9	....	221
11 14 7	700	..	87 4 11	....		....	..	4 0 0	700	..	85 6 7	....	222
11 13 6	700	..	24 13 9	....		....	..	0 4 0	700	..	24 9 5	....	223
11 15 0	700	..	34 0 7	....		....	..	0 4 0	700	..	34 1 10	....	224
3 11 5	100	..	65 0 5	....		....	..	0 0 5	100	..	65 4 0	....	225
62 13 9	9,700	..	209 0 5	....		....	..	100 0 5	9,700	..	104 5 0	....	226
....	....	..	28 0 0	....		....	..	....	....	..	84 5 0	....	227
5 1 0	800	..	61 10 2	....		....	..	0 0 0	800	..	53 0 2	....	228
3 6 7	800	..	61 2 4	....		....	..	0 1 4	800	..	61 1 0	....	229
27 3 8	1,600	..	49 6 9	....		....	..	97 2 0	1,600	..	21 4 7	....	230
62 13 4	4,000	..	171 6 3	....		....	..	137 0 0	4,000	..	34 11 3	....	231
138 6 5	5,600	..	356 11 6	....		....	..	188 13 0	5,200	..	122 0 10	....	232
65 0 0	5,000	..	157 11 6	....		....	..	94 15 0	5,000	..	62 12 4	....	233
102 0 0	5,000	..	178 5 0	....		....	..	0 13 4	5,000	..	174 4 1	....	234
189 0 11	8,200	..	850 6 0	....		....	..	193 13 0	8,200	..	103 11 0	....	235
....	..	..	2 7 0	....		....	..	0 7 0	....	..	....	....	236
....	..	..	46 12 7	....		....	..	....	....	..	46 12 7	....	237
184 0 0	10,000	..	843 1 4	....		....	..	297 7 1	10,000	..	145 10 0	....	238
5 1 7	300	..	55 11 5	....		....	..	0 2 0	300	..	55 10 0	....	239
....	....	..	46 0 0	....		....	..	....	....	..	46 0 0	....	240
....	....	..	44 0 0	....		....	..	....	....	..	44 4 0	....	241
....	....	..	44 4 7	....		....	..	....	....	..	44 4 7	....	242
....	....	..	35 10 5	....		....	..	....	....	..	19 10 0	....	243
0 7 8	500	..	104 14 3	....		....	..	97 0 10	500	..	7 13 4	....	244
16 10 7	1,100	..	49 0 0	....		....	..	0 7 0	1,100	..	48 15 2	....	245
....	....	..	13 1 0	....		....	..	....	....	..	22 1 0	....	246
....	....	..	33 15 0	....		....	..	....	....	..	60 10 0	....	247
3 11 0	100	..	47 1 3	....		....	..	0 0 3	100	..	47 0 7	....	248
70 0 0	4,200	..	233 6 2	....		....	..	100 0 0	4,200	..	37 1 3	....	249
.. .	....	..	1 15 0	....		....	..	....	....	..	1 15 0	....	250
....	....	..	175 0 0	....		....	..	....	....	..	175 0 0	....	251
....	....	..	....	4 13 0		....	..	0 5 0	....	..	....	5 0 0	252
....	....	..	0 15 5	....		....	..	....	....	..	0 15 0	....	253
....	....	..	234 0 0	....		....	..	70 0 0	....	..	34 0 0	....	254
....	....	..	140 7 12	....		....	..	70 0 0	....	..	70 7 11	....	255
37,404 15 2	5,10,500	(c)	48,695 0 1	411 1 8		21,000	5,400	85,466 1 8	4,89,800	(f)	17,233 10 8	8,161 8 4	

(c) 1,95,750. (f) 1,80,750.

Serial No. of Set.	ESTATES.	Date of Administration.	Date of Closing	Balance on 30th June 1905. Government Securities. Rupees.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit. Rupees. Annas. Pies.	Cash. To Debit. Rupees. Annas. Pies.	Receipts from 31st Dec. Government Securities. Rupees.	Bank or other Stocks, &c., &c.
	Brought forward ..	....	....	6,02,100	1,00,750	18,983 11 0	6,201 0 4	9,700	..
265	Mellar, Mrs. Henrietta Isabella, Marriage Out-fit Account for Esther Florence Mellar.	1903 June 21	1905 Dec. 19	....	....	0 0 0	....	....	..
267	Meller, Mrs. Henrietta Isabella, Marriage Out-fit Account for Margaret Henrietta Meller	Do. do. 20	1907 Aug. 8	....	....	3 14 0	....	....	..
268	Mellan, Mrs. Henrietta Isabella, Residue Account for Samuel Ethelbert Mellan.	Do. do. 22	Do. do. 19	....	....	3 4 0	....	....	..
269	Mellan, Mrs. Henrietta Isabella, Residue Account for Ethel Florence Mellan.	Do. do. 22	Do. do. 19	....	....	4 0 0	....	....	..
270	Mellan, Mrs. Henrietta Isabella, Marriage Legacy Account for Samuel Ethelbert Mellan	Do. do. 22	Do. do. 19	....	....	3 3 11	....	....	..
271	Morrison, Lieutenant William, for Edwin William Morrison	1897 Nov. 12	1900 Oct. 6	....	....	0 0 6	....	....	..
272	Morrison, Lieutenant William, for Russell Morrison	Do. do. 20	Do. do. 6	....	....	7 0 0	....	....	..
273	Morrison, Mrs. Julia Agnes, for Edwin Morrison.	Do. do. 22	1900 Sept. 20	100	....	10 7 7	....	....	..
274	Munn, George John, for Lilian Mary Lazaro.	1903 Jan. 20	1903 July 31	....	....	1 0 3	....	....	..
275	Monis, Mrs. Jane Celestina, for Lilian Mary Lazaro.	Do. Oct. 19	1901 Jan. 21	....	....	1 7 0	....	....	..
276	MacNicholas, M., for rest of his ..	1895 do. 25	1901 Nov. 25	5,000	....	198 2 10	....	100	..
277	McLean, Alexander Reuben, for Henry Mellan	....	1896 Feb. 23	200	....	21 0 0	....	....	..
278	MacFarlaine, Charles, for Charles MacFarlaine.	1903 Feb. 8	1903 April 15	....	....	21 7 2	....	....	..
279	MacFarlane, Charles, for Miss Ethyl MacFarlane.	Do. do. 8	Do. do. 23	....	....	21 7 11	....	....	..
280	MacFarlaine, Charles, for Miss Gladys MacFarlane.	Do. do. 8	Do. do. 23	....	....	21 0 0	....	....	..
281	Moore, E. Bandmaster Sergeant, for Ernest Edmund Moore	1904 Jan. 25	1904 June 28	....	....	....	19 8 3	....	..
282	Moore, E., Bandmaster Sergeant, for Miss Mary Constance Moore	Do. do. 25	Do. do. 23	100	....	23 3 0	....	....	..
283	Moore, E., Bandmaster Sergeant, for Gilbert Augustus Moore.	Do. do. 25	Do. do. 22	100	....	23 3 0	....	....	..
284	Moore, E., Bandmaster Sergeant, for Miss Margaret Lilian Moore.	Do. do. 25	Do. do. 23	....	....	19 4 2	....	....	..
285	Monis, Mrs. Jane Celestina, for Edwin John Hendricks.	1900 Oct. 19	....	....	....	1 0 0	....	....	..
286	Monis Mrs Jane Celestina, for Daisy Annette Hendricks	....	....	100	....	27 1 1	....	....	..
287	Monis, Mrs. Jane Celestina for Ida Blanche Hendricks	.. ..	....	100	..	28 15 0	....	....	..
288	Monis, George John, for Mildred Beatice Hendricks.	....	....	....	....	1 7 1	....	....	..
289	Monis, George John, for Daisy Annette Hendricks.	....	....	500	....	46 5 9	....	....	..
290	Monis, George John, for Ida Blanche Hendricks.	....	....	500	....	52 1 1	....	....	..
291	MacAlister, Captain R. W., for D. F. MacAlister	....	....	....	....	....	....	900	..
292	Noll, Mrs. Annanas, for deceased's next of kin	1419 Oct. 19	....	3,000	....	119 1 0	....	100	..
293	Nailer, Thomas Jesse Charles, for children.	1894 July 31	1895 Nov. 25	300	....	13 8 6	....	....	..
294	Nailer, Mrs Sophia Anderson, for Edith Hazel Nailer,	1895 Feb. 12	....	..	....	0 0 0	....	....	..
295	Narayanasamy Naido, Ayah, in trust for Ayah Chinna Thayee Ammall and Vasudeva Thanumalli.	1892 Sept. 1	1897 Oct. 13	7,000	....	....	73 1 5	....	..
296	Nicholls, Theophilus, for Harold Warner Nicholls	1890 Aug. 13	1898 June 27	....	....	1 0 0	....	....	..
297	Narasimhulu Naidu, Kalatipati, for Calatipati Jambarana Naidu.	1895 Sept. 12	1901 May 31	16,400	....	....	70 0 0	....	..
298	Newbery, Reverend H. V. L., for rest of his.	1903 Apr. 29	1903 Dec. 13	....	....	0 9 3	....	....	..
299	Nott, William, for Mary Nott ..	1901 Apr. 26	....	400	....	....	195 0 4	....	..
300	Do. for Louisa Nott	Do. do. 24	....	400	....	....	200 0 4	....	..
	Carried forward ..	....	....	9,18,200	1,12,750	17,994 11 1	6,924 10 0	9,800	..

1st July to 1908.	Total.				Payments from 1st July to 31st Dec. 1908.			Balance on 31st Dec. 1908.				
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities	Bank or other Stock, &c., &c.	Cash.	Government Securities	Bank or other Stock, &c., &c.	Cash.		Serial Number
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
37,404 13 7	1,10,100	(a)	40,198 8 1	411 1 4	31,000	5000	26,445 1 8	4,99,800	(b)	17,983 13 4	3,181 6 4	
....	....	..	5 5 0	....	....	..	....	....	..	5 5 0	....	286
....	....	..	9 15 0	....	....	..	1 10 0	....	..	9 5 0	....	287
....	....	..	5 5 0	....	....	..	....	....	..	5 5 0	....	288
....	....	..	4 0 0	....	....	..	....	....	..	4 0 0	....	289
....	....	..	5 9 11	....	....	..	....	....	..	5 9 11	....	291
....	....	..	9 5 5	....	....	..	....	....	..	9 5 5	....	291
....	....	..	7 9 5	....	....	..	....	....	..	7 9 5	....	292
15 4 5	900	..	24 12 5	....	....	..	0 6 1	900	..	24 6 4	....	293
....	....	..	1 0 5	....	....	..	....	....	..	1 0 5	....	294
....	....	..	1 7 5	....	....	..	....	....	..	1 7 5	....	295
90 3 10	8,300	..	276 4 5	....	....	..	99 12 4	8,300	..	176 9 4	....	296
5 1 5	800	..	84 5 1	....	....	..	0 2 0	800	..	89 0 1	....	297
....	....	..	81 7 2	....	....	..	80 0 0	....	..	81 7 2	....	298
....	....	..	81 7 11	....	....	..	80 0 0	....	..	81 7 11	....	299
....	....	..	81 5 5	....	....	..	80 0 0	....	..	81 5 5	....	300
....	....	..	....	10 6 1	....	..	....	....	..	....	10 6 1	301
1 11 5	300	..	84 15 1	....	....	..	0 0 0	100	..	84 15 5	....	302
1 11 0	100	..	34 15 5	....	....	..	0 0 5	100	..	34 15 5	....	303
....	....	..	15 4 2	....	....	..	....	....	..	15 4 2	....	304
....	....	..	1 5 5	....	....	..	....	....	..	1 5 5	....	305
97 1 5	100	..	128 5 5	....	100	..	100 5 5	....	..	0 10 0	....	306
1 11 0	100	..	98 10 9	....	....	..	0 0 5	100	..	28 10 1	....	307
....	....	..	1 7 1	....	....	..	....	....	..	1 7 1	....	308
425 5 7	500	..	930 11 4	....	500	..	528 13 4	....	..	1 15 0	....	309
5 7 11	500	..	80 0 5	....	....	..	0 0 4	500	..	85 0 11	....	310
913 5 5	900	..	928 5 5	....	....	..	977 13 0	900	..	41 11 5	....	311
82 5 0	1,000	..	164 3 3	....	....	..	97 11 7	1,000	..	46 9 10	....	312
800 5 5	800	..	809 12 11	....	800	..	809 10 11	....	..	2 10 0	....	313
....	....	..	5 5 5	....	....	..	....	....	..	5 5 5	....	314
110 0 5	7,000	..	45 10 5	....	....	..	236 5 10	7,000	..	....	172 11 5	315
....	....	..	1 5 5	....	....	..	....	....	..	1 5 5	....	316
478 13 5	10,400	..	490 10 2	....	....	..	447 5 5	10,400	..	....	46 11 1	317
....	....	..	5 5 5	....	....	..	....	....	..	5 5 5	....	318
325 4 10	400	..	100 4 5	....	400	..	90 4 5	....	..	0 12 10	....	319
325 4 10	400	..	100 4 5	....	400	..	90 4 5	....	..	10 5 4	....	320
42,714 4 5	5,46,600	(a)	50,128 5 10	421 5 5	32,700	5,000	29,618 7 5	5,79,800	(b)	18,717 14 4	6,196 2 5	

(a) 1,05,750. (b) 1,80,750.

Serial Number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1903.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash. To Credit.			Cash. To Debit.			Government Securities	Bank or other Stock, &c., &c.
						Rupees.	Annas.	Pies.	Rupees.	Annas.	Pies.	Rupees.	
	Brought forward ..	.....	.....	6,30,200	1,85,700	17,924	11	1	6,924	12	8	6,600	..
801	Nott, William, for Irene Nott ..	1898 Apl. 24	.....	400	....	....			285	0	4	....	..
802	Do. for Ivy Nott ..	Do. do. 24	1907 Oct. 18	....	....	4	15	0	....			....	..
803	Do. for William Nott ..	Do. do. 24	.....	400	....	....			325	15	7	....	..
804	Ombichetty, Jamma Wilham, Annuity Account of Mrs. Louisa Telham.	1894 Oct. 23 1898 Mar. 18	1895 Feb. 11	30,400	....	....			2,642	7	9	....	..
809	O Ryan, Pensioned Gunner Simon, for Mrs. Bridget Ryan	....	....	1,700	....	58	15	8	....			....	..
870	O'Sullivan, Patrick, Annuity Account.	1897 Mar. 20	1898 Sept. 28	2,000	24,000	967	6	8	....			....	..
807	Owen, John Tweedale, for children ..	1899 Sept. 1	1899 Dec. 23	....	....	1	4	8	....			....	..
808	Ottman, Mrs. Charlotte Louisa, for Louisa Ottman.	Do. Oct. 6	1895 June 22	100	....	70	2	8	....			....	..
809	O'Reilly, Captain P. D., for T. P. D. O'Reilly.	1905 Feb. 10	....	1,000	....	....			18	4	0	....	..
810	O'Reilly, Captain P. D., for Miss D. M. G. Geering	Do. do. 10	....	1,700	....	8	11	6	....			....	..
811	O'Reilly, Captain P. D., for S. E. G. Geering	Do. do. 10	....	1,700	....	8	11	8	....			....	..
812	O'Reilly, Captain P. D., for G. E. Geering	Do. do. 10	....	1,700	....	10	10	4	....			....	..
813	Paul, Captain Joseph, for the deceased's children, Harriett Bray and Reginald Edward William Bray Paul.	1881 Jan. 19	....	....	....	60	4	0	....			....	..
814	Pellett, Thomas Howe, for Winifred Alice Pellett.	1883 Oct. 30	....	....	....	2	1	0	....			....	..
815	Prescott, Sub-Conductor Robert Henry, for Laura Janet Clara Prescott.	1890 Sept. 27	1891 Apl. 11	1,500	....	50	6	9	....			....	..
816	Proost, James Crowel, for children ..	1901 June 12	1902 Oct. 12	....	....	62	10	4	....			....	..
811	Poulson, John, for next of kin ..	1883 Apl. 23	1887 Feb 23	3,500	....	110	6	8	....			200	..
818	Patton, George Edward, for Ethel Maud Patton.	1893 July 24	Do. Mar. 2	....	....	0	10	8	....			....	..
819	Patton, George Edward, for Rachel Matilda Patton	Do. do. 24	Do. do. 2	....	....	1	7	8	....			....	..
820	Poulson, Mrs Eliza Ann, for next of kin	1895 Oct. 24	Do. Feb 22	900	....	88	8	8	....			....	..
821	Paul, David Millican, for Mrs. Virginia Paul	1898 Nov. 23	Do. Dec. 15	100	....	28	14	3	....			....	..
822	Pratter, Alfred John, for children ..	1897 do 8	1898 July 18	300	....	47	7	7	....			....	..
823	Pathayee for next of kin ..	1898 Aug. 22	1901 Oct. 22	300	....	37	15	5	....			....	..
824	Purnell, Henry, for Beneficiaries ..	1901 July 22	1903 June 15	1,400	....	66	12	4	....			....	..
825	Prescott, Miss Maud Maine, for Miss Laura Janet Clara Prescott.	1903 Dec. 5	1904 Mar. 3	500	....	31	1	6	....			....	..
826	Patton, Miss Sarah Anne Amelia, for Miss R Patton	1902 Sept. 9	Do May 9	....	....	0	11	10	....			....	..
827	Richardson, Herbert Tunnicliff, for Miss Ada Cecilia Richardson.	1879 July 9	....	14,100	....	....			98	2	7	....	..
828	Reid, Alexander, Legacy Account of J Reory's eldest child.	1879 Jan. 7	....	200	....	8	11	7	....			....	..
829	Roberts, John James, for William Frank Goyen Alfred Roberts.	1886 Oct. 8	....	100	....	108	9	3	....			100	..
830	Roberts, Mrs Emma, for deceased's next of kin	1887 Apl. 20	....	400	....	54	3	0	....			....	..
831	Rapson, William Everard, for children	1888 July 18	1894 Apl. 29	....	....	1	6	7	....			....	..
832	Ranga Pillai, Chetpet, for N. Dumaswmy Pillai alias Para and Padmavallee Ammall.	1893 Jan. 25	1897 Mar. 30	....	....	23	15	6	....			....	..
833	Rapson, William Everard, for the representatives of Mrs F. L. Rapson.	1888 July 18	1894 Apl. 29	....	....	1	29	11	....			....	..
834	Rubin, Philip Charles Rose, for the deceased's widow and two children	1895 June 7	1897 July 21	200	....	87	4	8	....			....	..
835	Ryan, Thomas William, for next of kin.	1898 Apl. 26	1900 Aug. 28	1,100	....	71	11	8	....			....	..
836	Rajendrasam Pillai, S. for Maria, John and Sundaramal.	1900 Mar. 27	1901 Oct. 31	100	....	61	9	6	....			....	..
837	Robbins, Mrs Elizabeth Jane, for Herbert Prentice.	1902 Feb. 8	1906 June 30	100	....	68	9	8	....			....	..
838	Ritchie, M. W., for Mrs. M. L. Ritchie	Do. Nov 6	....	1,100	....	93	2	9	....			....	..
	Carried forward ..	.....	.....	6,38,700	2,10,700	20,180	8	7	9,688	10	34	10,000	..

1st July to 1883.	Total.				Payments from 1st July to 31st Dec. 1883			Balance on 31st Dec. 1883				Serial Number.
Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c.	Cash.		
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas Pies.	Rupees.		Rupees. Annas Pies.	Rupees. Annas Pies.	Rupees.		Rupees. Annas Pies.	Rupees.		Rupees. Annas Pies.	Rupees. Annas Pies.	
40,714 4 9	5,46,800	(a)	52,135 8 10	421 8 8	93,700	(b)	28,430 7 8	8,22,300	(c)	18,717 14 4	8,430 2 9	
800 0 15	400	..	151 8 6	.....	400	..	85 4 2	.....	..	0 12 4	.....	301
.....	.....	..	4 15 8	.....	.....	..	4 15 8	.....	..	.....	.....	302
106 8 7	400	..	62 8 0	.....	200	..	85 8 8	200	..	24 8 4	.....	303
8,700 0 8	58,400	..	4,374 0 3	.....	2,000	..	3,184 0 7	46,400	..	1,010 8 8	.....	304
18 11 8	1,100	..	77 10 10	.....	.....	..	0 7 8	1,100	..	77 8 4	.....	305
728 15 8	2,000	.....	1,730 4 0	.....	.....	..	1,230 4 6	2,000	.....	328 15 8	.....	306
.....	.....	..	8 4 8	.....	.....	..	.....	.....	..	2 4 8	.....	307
3 11 0	100	..	71 13 6	.....	.....	..	0 3 8	100	..	72 10 0	.....	308
15 15 10	3,000	..	.....	1 4 11	.....	..	107 5 9	1,000	..	.....	108 11 8	309
25 14 4	1,700	..	87 9 8	.....	.....	..	65 13 1	1,700	..	8 12 7	.....	310
23 14 0	1,700	..	87 9 11	.....	.....	..	28 15 4	1,700	..	8 10 7	.....	311
88 13 4	3,700	..	58 13 8	.....	.....	..	28 13 8	1,700	..	17 13 8	.....	312
.....	.....	..	60 8 0	.....	.....	..	.....	.....	..	60 8 3	.....	313
.....	.....	..	2 1 0	.....	.....	..	.....	.....	..	2 1 0	.....	314
28 8 2	1,800	..	76 13 11	.....	.....	..	76 8 7	1,800	..	66 8 4	.....	315
.....	.....	..	68 12 4	.....	.....	..	.....	.....	..	23 12 4	.....	316
61 8 9	3,000	..	180 5 8	.....	.....	..	88 1 10	3,000	..	81 8 10	.....	317
.....	.....	..	0 10 8	.....	.....	..	0 10 8	.....	..	.....	.....	318
.....	.....	..	1 7 3	.....	.....	..	1 7 3	.....	..	.....	.....	319
14 8 7	800	..	88 5 8	.....	.....	..	8 8 7	600	..	79 15 8	.....	320
3 11 0	100	..	48 7 3	.....	.....	..	0 0 8	100	..	49 8 7	.....	321
3 1 8	800	..	65 8 4	.....	.....	..	0 2 0	300	..	62 7 4	.....	322
5 1 7	300	..	43 8 10	.....	.....	..	8 9 8	300	..	42 14 10	.....	323
22 12 8	1,400	..	90 8 10	.....	.....	..	8 8 8	1,400	..	68 10 8	.....	324
6 8 4	500	..	12 8 4	.....	.....	..	8 7 7	500	..	10 1 8	.....	325
.....	.....	..	0 11 10	.....	.....	..	.....	.....	..	0 21 10	.....	326
230 11 1	18,100	..	915 8 0	.....	.....	..	220 10 7	14,100	..	.....	22 2 1	327
8 6 6	300	..	12 8 0	.....	.....	..	0 5 1	300	..	11 10 7	.....	328
3 8 0	800	..	108 15 6	.....	.....	..	27 1 1	200	..	8 14 7	.....	329
8 12 7	400	..	70 15 7	.....	.....	..	1 2 8	400	..	70 10 11	.....	330
.....	.....	..	1 8 7	.....	.....	..	.....	.....	..	1 8 7	.....	331
.....	.....	..	22 15 2	.....	.....	..	.....	.....	..	22 15 2	.....	332
.....	.....	..	1 13 11	.....	.....	..	.....	.....	..	1 13 11	.....	333
8 1 7	800	..	62 8 10	.....	.....	..	8 2 8	300	..	61 8 10	.....	334
18 10 21	1,100	..	90 8 8	.....	.....	..	8 7 7	1,100	..	39 14 7	.....	335
1 11 8	100	..	82 13 3	.....	.....	..	8 8 8	100	..	82 13 1	.....	336
1 11 8	100	..	80 8 8	.....	.....	..	8 0 8	100	..	80 4 0	.....	337
28 11 8	1,100	..	41 13 10	.....	.....	..	0 7 7	3,100	..	41 8 8	.....	338
48,118 8 7	5,81,700	(d)	59,978 8 3	4,22 10 4	25,800	(e)	248,747 8 8	9,57,400	(f)	21,830 5 10	8,852 2 11	

(a) 1 96,750. (b) 8,000. (c) 1,90,150 (d) 8,19 750. (e) 8,000. (f) 2,14,720.

Serial Number	ESTATES.	Date of Administration	Date of Closing	Balance on 30th June 1908.						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.			To Debit.		
				Rupees.		Rupees.	Annas.	Pies.	Rupees. Annas. Pies.	Rupees.	
	Brought forward ..	....	....	2,22,300	2,19,750	29,180	4	7	6,922 10 19	10,000	..
336	Sabapathy Mudali, Spencer, for Tiruvannamalli.	1886 June 7	1893 Sept. 7	....	....	19	8	0	....	....	..
340	Stevens, George, for Daniel Stevens (deceased's name).	1877 Oct 3	.. .	1,700	....	86	0	1	....	100	..
341	Shephard, Abraham, for deceased's next of kin.	1883 Jan. 24	....	900	....	87	13	7	....	....	..
342	Spratt, Reverend James, for James William Spratt	Do. Nov. 8	.. .	4,200	....	86	15	1	....	100	..
343	Stevens, Captain James Albert, for deceased's children.	1892 Jan. 26	1903 May 16	....	....	93	4	6	....	....	..
344	Salmon, Lieut.-General William Broome, for the children of the late Captain Mordaunt Broome Salmon.	....	1890 do. 30	8,000	....	....			38 4 9	....	..
344	Scott, Mrs Catharine, for the late Margaret Perkin's children.	1901 Mar. 5	1907 Oct 14	....	....	10	8	0	....	....	..
345	Smith, Personnel Apothecary James, for children	1889 Feb 8	1889 May 2	....	....	1	7	11	....	....	..
347	Scott, Mrs Mary Anne Adeline, for Miss Eleanor Scott.	1892 Apl. 22	1893 July 31	....	....	9	6	0	....	....	..
348	Stewart, Sergeant Charles, for Miss Mary Anne Catharine Stewart.	1880 July 12	....	....	....	47	1	6	....	....	..
349	Smith, George, for next of kin ..	1890 Apl. 9	1897 Aug. 2	....	....	18	12	10	....	....	..
350	Samuel, Abraham Aaron, for Messiah Samuel	1900 Feb. 13	1902 Apl. 22	....	....	2	8	10	....	....	..
351	Samuel, Abraham Aaron, for Nathaniel Samuel.	Do. do 13	Do. do. 22	....,	....	1	7	10	....	....	..
352	Samuel, Abraham Aaron, for Abisagam Samuel	Do. do. 13	Do. do. 22	1,200	....	82	10	10	....	....	..
353	Steele, Lionel Cuthbe, for Mrs. Alice McKeever and Reversioners	1887 Apl 25	1902 Nov 25	10,200	....	48	15	2	....	....	..
354	Stracey, John Edward, for the legal representatives of P. E. Stracey.	1892 Sept. 9	1903 Dec. 7	....	....	4	4	6	....	....	..
355	Styche, Private F., for Miss Florence Styche	1903 May 28	1903 do. 10	....	.. ..	14	11	11	....	....	..
356	Do. for Miss Emma Styche.	Do. do. 28	Do. do. 10	....	....	14	11	11	....	....	..
357	Do. for James Arthur Styche.	Do. do. 28	Do. do. 10	....	....	14	11	11	....	....	..
358	Do. for Charles Vernon Styche.	Do. do. 28	Do. do. 10	....	....	14	11	11	....	....	..
359	Salisbury, Mrs Susan, for next of kin.	Do Mar. 20	1888 Feb. 24	6,819	....	164	6	9	....	100	..
360	Steele, Thomas Augustus Loftus, for Dennis George Victor Steele.	1901 July 20	Do Oct. 31	600	....	52	1	6	....	....	..
361	Steele, Thomas Augustus Loftus, for Justice Reginald T. Steele.	Do. do. 20	Do. do. 31	600	....	52	4	8	....	....	..
362	Steele, Thomas Augustus Loftus, for Douglas Augustus T. Steele.	Do. do. 20	Do. do. 31	....	....	118	13	11	....	....	..
363	Scott, Mrs. M. A., for F. M. Scott ..	1884 Sept. 23	....	....	....	48	7	1	....	....	..
364	Do. for J. W. Scott .	Do. do. 23	....	....	....	48	7	1	....	....	..
365	Do. for J. R. Scott .	Do do. 23	....	....	....	48	7	1	....	....	..
366	Turner, Thomas, for deceased's next of kin.	1873 March 1	. .	1,800	....	72	9	7	....	....	..
367	Tulloch, James, for deceased's next of kin.	1889 Sept. 15	1890 Aug. 23	120	....	65	5	6	....	....	..
368	Thompson, Leslie Cecil, for Francis Ethel Thompson.	1890 June 24	1891 April 17	....	....	0	7	4	....	....	..
369	Thompson, Leslie Cecil, for Dorothy Leslie Thompson.	Do. do. 24	Do. do. 17	300	....	84	1	8	....	....	..
370	Taylor, George Robert Gibbon, for the deceased's two children.	1894 Sept 8	1898 Mar. 18	....	....	2	8	1	....	....	..
371	Theyaumall, P., for S. A. Chinniah Pillay.	1898 Mar. 8	1897 Dec. 13	....	....	10	11	8	....	....	..
372	Do for S. A. Raja Pillay	Do. do. 8	Do. do. 13	....	....	25	8	6	....	....	..
373	Do. for S. A. Devaraja Pillay.	Do do. 2	1898 June 15	....	....	9	14	0	....	....	..
374	Do. for Arputhammall	Do do. 8	Do. do. 18	....	....	18	0	0	....	....	..
376	Tate, Clement, for next of kin ..	1898 Oct. 27	1898 July 31	1,700	....	73	8	0	....	....	..
375	Thambarparany Ammall, P., for Sivakolundu Ammall.	1900 Jan. 19	....	600	....	69	12	7	....	....	..
377	Vanspall, Francis Christina, for Philip William Abraham Vanspall.	1845 June 14	....	4,000	....	26	11	9	....	....	..
	Carried forward ..	....	....	2,69,640	2,19,750	31,230	13	2	6,961 14 7	10,300	..

1st July to 1908.	Total.				Payments from 1st July to 31st Dec. 1908.			Balance on 31st Dec 1908.				
Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.		Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.		Serial Number.
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
12,310 1 7	6,32,700	*	58,976 9 0	483 10 4	20,000	1,00[illegible]	144,747 9 0	1,07,600	†	71,353 0 10	6,862 2 11	
....	....	..	10 0 0	....	....	..	....	....	..	10 0 0	....	339
30 0 0	1,800	..	182 5 7	....	....	..	97 15 7	1,800	..	180 0 0	....	340
3 0 7	200	..	71 0 3	....	....	..	0 1 6	200	..	71 1 10	....	341
72 10 8	4,600	..	158 7 4	....	....	..	96 12 10	4,300	..	97 10 6	....	344
5 5 5	....	..	95 0 11	....	....	..	....	....	..	95 0 11	....	346
138 0 3	8,000	..	97 11 0	....	....	..	334 10 0	8,300	..	....	39 5 8	311
....	....	..	10 0 0	....	....	..	2 7 0	....	..	7 0 4	....	645
....	....	..	1 7 11	....	....	..	....	....	..	1 7 11	....	646
....	....	..	0 5 0	....	....	..	....	....	..	0 5 0	....	347
....	....	..	43 2 9	....	....	..	....	....	..	43 2 9	....	348
....	....	..	10 10 10	....	....	..	....	....	..	10 10 10	....	419
....	....	..	2 5 10	....	....	..	....	....	..	0 5 10	....	350
....	....	..	1 7 10	....	....	..	....	....	..	1 7 10	....	351
20 0 0	1,200	..	20 1 4	....	....	..	21 1 5	1,200	..	22 14 11	....	356
258 0 10	15,200	..	913 0 0	....	....	..	255 0 7	15,200	..	44 10 0	....	353
....	....	..	5 0 0	....	....	..	....	....	..	5 0 0	....	354
....	....	..	14 11 11	....	....	..	....	....	..	14 11 11	....	355
....	....	..	14 11 11	....	....	..	....	....	..	14 11 11	....	356
....	....	..	21 11 11	....	....	..	....	....	..	14 11 11	....	357
....	....	..	14 11 11	....	....	..	....	....	..	14 11 11	....	358
117 0 0	6,900	..	261 10 0	....	....	..	199 7 10	6,500	..	181 4 2	....	359
0 7 11	500	..	80 0 0	....	....	..	0 2 4	500	..	80 0 4	....	360
9 0 0	500	..	80 10 7	....	....	..	0 0 4	500	..	80 7 0	....	361
....	....	..	110 10 11	....	....	..	80 0 0	....	..	80 0 11	....	362
....	....	..	18 7 1	....	....	..	....	....	..	18 7 1	....	363
....	....	..	48 7 1	....	....	..	....	....	..	48 7 1	....	364
....	....	..	48 7 1	....	....	..	....	....	..	48 7 1	....	365
32 1 0	1,900	..	184 11 0	....	....	..	0 13 0	1,900	..	103 14 0	....	366
1 11 0	100	..	67 0 1	....	....	..	0 0 3	100	..	67 0 0	....	367
....	....	..	0 7 4	....	....	..	....	....	..	0 7 4	....	368
0 1 0	300	..	99 2 11	....	....	..	6 0 0	300	..	92 0 11	....	369
....	....	..	2 0 1	....	....	..	....	....	..	2 0 1	....	370
....	....	..	10 11 0	....	....	..	....	....	..	10 11 0	....	371
....	....	..	25 0 0	....	....	..	....	....	..	25 0 0	....	372
....	....	..	9 14 0	....	....	..	....	....	..	9 14 0	....	373
....	....	..	13 0 0	....	....	..	....	....	..	13 0 0	....	374
1,667 0 11	1,700	..	1,316 2 4	....	1,700	..	1,283 0 0	....	..	132 13 1	....	375
10 0 0	600	..	70 0 0	....	....	..	10 2 0	600	..	59 10 7	....	376
87 4 2	1,000	..	93 15 11	....	....	..	2 14 10	6,000	..	93 1 1	....	377
61,715 2 0	79,800	*	56,925 12 3	483 10 4	37,000	1,800	18,283 4 0	1,52,900	†	27,807 2 8	6,862 2 11	

* 2,12,700

† 2,14,762

Serial Number.	ESTATES.	Date of Administration.	Date of Closing.	Balance on 30th June 1908						Receipts from 31st Dec.	
				Government Securities.	Bank or other Stock, &c., not being Government Securities.	Cash.				Government Securities.	Bank or other Stock, &c., &c.
						To Credit.		To Debit.			
				Rupees.		Rupees	Annas. Pies.	Rupees	Annas Pies	Rupees.	
	Brought forward ..			8,69,900	2,10,750	21,739	15 5	9,950	15 7	10,300	..
378	Vanspall, Francis Claudius, for Mary Grace Florence Jeakes.	1845 June 14	....	....	....	42	1 1	....	....	....	..
379	Vanspall, Mrs. Catharina, for deceased's next of kin.	1859 do. 25	....	396	....	80	13 4	....	....	....	..
380	Vertue, Lieut.-Colonel James, for deceased's three children	1879 April 25	.. .	....	....	23	0 2	.. .	....	....	..
381	Viglino, Signora Sarah Corinna, for J. H. signed Commendatore Paolo Guerrio Viglino and others	1903 Oct 6	....	....	....	434	10 6	....	....	....	..
				....	..	....		0	0 5	....	..
382	Vigor, Mrs. Elizabeth, for deceased's children.	1849 Jan. 14	1849 June 20	....	..	4	3 11	....	....	....	..
383	Vordarajulu, Nallah, for P. Samuel Vordarajulu.	1897 Sept 18	1898 Feb. 9	....	....	5	0 0	....	....	....	..
384	Vordarajulu, NaDah, for P. Jerimah Vordarajulu	Do. do 18	Do. do. 9	....	....	13	8 7	....	....	....	..
385	Vordarajulu, Nallah, for P. Joshua Suldosh	Do. do. 18	Do. do. 9	....	....	2	10 10	....	....	....	..
386	Vordarajulu, Nallah, for Father Antony Antonil	Do. do. 18	Do do. 9	....	....	179	14 4	....	....	600	..
387	Wilson, Miss Charlotte, for deceased's next of kin.	1869 Mar. 12	....	36,300	....	40	12 0	....	....	....	..
388	Warner, Thornton, for Reginald Richard Warner.	1873 do. 1	....	....	....	40	12 0	....	....	....	..
389	Warner, Thornton, for Miss Catherine Warner	Do. do. 1	....	....	....	40	12 0	....	....	....	..
390	Williams, Engine-driver Thomas, for deceased's next of kin	1872 June 17	....	396	....	84	15 6	....	....	....	..
391	Winckler, Mrs. Caroline, for deceased's next of kin	1880 do. 10	...	100	....	82	0 3	....	....	....	..
392	Wilson, Sergeant Frank, for Margaret Ellen Wilson	1897 Sept. 10	1897 Dec. 24	....	....	17	1 0	....	....	....	..
393	Woodford, John Nailsh, for next of kin	1897 Mar 9	1898 Feb. 4	100	....	41	10 0	....	....	....	..
394	Wright, Solomon, for children ..	Do. May 5	Do do. 1	....	....	41	14 0	....	....	....	..
395	Webster, George, for Samuel Clifford Webster	1902 July 25	1903 June 26	....	....	0	13 0	....	....	....	..
396	Do. for Ernest Webster	Do do 25	Do do. 26	....	....	4	14 6	....	....	....	..
397	Willmott, William Henry, for Ellen Willmott.	1903 Dec 30	1904 April 29	900	....	37	14 5	....	....	....	..
398	Willmott, William Henry, for Allen Millmont Willmott.	Do. do. 30	Do. do. 29	900	....	80	13 6	....	....	....	..
399	Willmott, William Henry, for Dame May Willmott.	Do do. 30	Do do. 29	....	....	1	7 0	....	....	....	..
400	Warmington, William George, for Dolly Janet Warmington.	1904 Jan. 20	1905 Feb. 10	1,100	....	32	12 4	....	....	....	..
401	Wainright, Samuel, for A. W. Wainright.	1902 Aug. 20	....	100	....	19	1 8	....	....	....	..
402	Wainright, Samuel, for J. W. Wainright.	Do.	....	100	....	14	0 0	....	....	....	..
403	Wainright, Samuel, for C. W. Wainright.	Do.	....	100	....	13	1 10	....	....	....	..
404	Xavier, John, for carrying out the Instructions contained in the deceased's Will.	1897 May 29	....	26,800	....	0	7 5	....	....	....	..
405	Xavier, Mrs. Grace Constantia, for the representation of Mr. Xavier.	1902 Nov. 18	1907 April 19	....	....	1	14 0	....	....	....	..
406	Xavier, Mrs. Grace Constantia, for Mrs. Roberts.	Do. do 18	1906 Dec. 6	....	....	1	0 0	....	....	....	..
407	Xavier, Mrs. Grace Constantia, for Edward Fowden Xavier.	Do. do 18	Do. do. 29	200	....	14	10 2	....	....	....	..
408	Zacherpel, Miss Laura, for Edward Arthur Patterson Snell	1892 Aug 3	1904 April 26	....	....	0	15 0	....	....	....	..
409	Zacherpel, Mrs. Emelia, for the legal representatives of Frederick Zacherpel.	1906 Dec 11	1907 Feb. 14	....	....	4	15 7	....	....	....	..
410	Zacherpel, Mrs. Emelia, for the legal representatives of Miss Maria Zacherpel.	Do do. 29	1907 Nov. 26	....	....	2	8 3	....	....	....	..
411	Zacherpel, Mrs. Emelia, for the legal representatives of Henry Wilbard Zacherpel.	Do. do. 11	1908 Feb. 20	..	....	7	0 0	....	....	....	..
	Total ..			7,80,600	2,10,750	23,121	0 4	9,961	0 1	10,900	..

Administrator-General's Office, Madras,
31st December 1908.

1st July to 1908.	Total.				Payments from 1st July to 31st Dec. 1908.			Balance on 31st Dec. 1908				
Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash		Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.	Government Securities.	Bank or other Stock, &c., &c., &c.	Cash.		Serial Number
			To Credit.	To Debit.						To Credit.	To Debit.	
Rupees Annas Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees.		Rupees. Annas. Pies.	Rupees. Annas. Pies.	
31,778 9 8	9,76,800	(a)	88,849 12 2	497 14 4	27,000	(d)	46,780 8 8	3,52,800	(e)	23,307 9 0	6,498 8 8	
....	....	..	47 1 1	....	....	..	....	....	..	47 1 1	....	378
6 1 7	300	..	86 14 11	....	....	..	0 2 0	800	..	86 12 11	....	379
....	....	..	29 0 2	....	....	..	....	....	..	29 0 2	....	380
....	....	..	538 10 0	....	....	..	....	....	..	538 10 0	....	381
0 3 6	....	..	....	....	....	..	....	....	..	....	....	382
....	....	..	4 0 11	....	....	..	4 0 11	....	..	....	....	383
....	....	..	5 4 0	....	....	..	0 0 4	....	..	....	....	384
....	....	..	14 5 7	....	....	..	....	....	..	13 0 7	....	385
....	....	..	0 11 10	....	....	..	7 10 10	....	..	....	....	386
699 0 2	35,000	.	1,096 6 6	....	....	..	403 0 0	35,200	..	484 0 2	....	387
....	....	..	40 10 0	....	....	..	....	....	..	40 12 0	....	388
....	....	..	40 12 0	....	....	..	....	....	..	40 12 0	....	389
0 0 1	200	..	80 0 0	....	....	..	0 1 6	200	..	80 0 1	....	390
1 11 0	100	..	44 4 2	....	....	..	....	100	..	44 3 2	....	391
....	....	..	37 1 0	....	....	..	0 0 0	....	..	37 0 0	....	392
1 12 6	100	..	43 0 2	....	....	..	0 0 0	100	..	43 0 0	....	393
....	....	..	41 14 0	....	....	..	....	....	..	41 14 0	....	394
....	....	..	0 15 0	....	....	..	....	....	..	0 15 0	....	395
16 4 0	500	..	4 14 0	....	....	..	0 1 0	....	..	4 13 0	....	396
16 4 0	900	..	55 3 9	....	....	..	30 10 9	900	..	42 3 0	....	397
....	....	..	10 2 0	....	....	..	30 10 0	900	..	21 2 0	....	398
....	....	..	1 1 0	....	....	..	....	....	..	1 1 0	....	399
18 21 0	1,100	..	60 0 7	....	....	..	0 7 7	1,100	..	45 15 0	....	400
1 11 0	100	..	13 10 1	....	....	..	0 0 1	100	..	13 12 0	....	401
1 11 0	100	..	13 11 0	....	....	..	0 0 0	100	..	13 11 1	....	402
1 11 0	100	..	13 12 10	....	....	..	0 0 0	100	..	13 12 0	....	403
403 4 0	28,800	.	463 11 2	....	....	..	433 1 0	26,600	..	26 10 1	....	404
....	....	..	1 15 0	....	....	..	1 10 0	....	..	....	....	405
....	....	..	0 0 0	....	....	..	....	....	..	1 2 3	....	406
0 0 0	200	..	18 2 0	....	....	..	0 1 4	200	..	14 1 10	....	407
....	....	..	6 15 0	....	....	..	....	....	..	0 15 0	....	408
....	....	..	6 10 7	....	....	..	....	....	..	0 10 7	....	409
....	....	..	0 0 0	....	....	..	....	....	..	5 7 0	....	410
....	....	..	7 8 0	....	....	..	....	....	..	7 8 0	....	411
52,072 9 0	7,47,800	(c)	90,745 13 7	497 14 4	27,000	(d)	47,994 10 9	3,61,600	(f)	25,010 14 0	6,498 8 8	

(a) 2,19,750 (b) 6,000. (c) 3,18,750. (d) 2,20,750. (e) 3,000. (f) 3,14,700.

11-Su.-21

N. SUBRAHMANYAM,
Administrator-General of Madras

SCHEDULE of all ESTATES whereof the FINAL BALANCES have been paid to the PERSONS entitled to the same, during the period of six months ending 31st December 1908, specifying the AMOUNT of such BALANCES, and the PERSONS to whom paid, prepared in accordance with Section 44 of Act II of 1874.

ESTATES.	Date of Administration.	Payments. Date of Payment.	Government Securities.	Bank or other Stock as well as Bonds or other Securities not being Government Securities.	Cash	Parties to whom paid
		1908.			Rs. As. P.	
Akehurst, T. L. ..	1908, April 24	July 17 ..	....	....	2,744 10 3	Paid Mr. F. Akehurst the one-third share of Mrs J. A. Akehurst.
		Do. 31 ..	....	....	2,494 10 9	Paid Mr. F. Akehurst, being his half of two-thirds share in the estate.
					5 749 16 4	Transferred to a separate account for Mr R. L. Akehurst being the half of two-thirds share in the estate
Boys, E. C	1906, July 14	Do. 17 ..	....	....	3 13 5	Paid the Bank of Madras for Credit of Government under G.O., No. 486, Judicial, dated 27th June 1908, being unclaimed balance
Boys, C. W. G. ..	1906, July 14	Do. 17 ..	....	....	3 2 1	Do. do
Krishna Deji Kampti,	1898, July 22	Sept. 14 ..	....	....	56 15 11	Paid Mr Sale Kampti his share in the estate
Dent, D. M.	1909 Jan 30	Aug. 4 ..	....	....	1,080 1 3	Transferred to a separate account for R. D. Dent, being his share in the estate.
					1,080 1 3	Transferred to a separate account for F. R. A. Dent, being his share in the estate.
		Do. 19 ..	....	....	476 1 3	Paid Mrs. C. M. Dent, being the balance of her share
Francis, Daniel ..	1903, July 22	Sept. 30 ..	....	....	5 2 9	Paid D. S Francis, being his share in the further distribution
		Do. 30 ..	....	....	5 2 9	Paid S. Francis being his share in the further distribution
Green, Mrs. F. S. ..	1904, Dec 2	July 17 ..	....	....	1 3 4	Paid the Bank of Madras for Credit of Government under G.O., No. 380, Judicial, dated 27th June 1908, being unclaimed balance.
Green, Mrs. A. H. ..		Aug. 6 ..	....	....	111 5 11	Paid P. Pentiah Chetty, being the balance of the estate.
Lloyd, Col. T	1908, May 13	July 27 ..	....	....	3,881 4 1	Paid Messrs. King and Jewelry, being the balance of the estate payable to Miss Ellen Florence Barclay and F. W. Gore-Hickman trustees of the will of the late Jessy Barclay.
Leonard, H. A ..	1907, Dec 13	Do 4 ..	....	....	225 14 3	Paid the Registrar, Court of Small Causes, being the share of P. G. Winter under attachment, several suits
					282 14 6	Paid the Registrar, High Court, being the share of Mrs. F. J. Hall under attachment in O.S. No 40/1908.
MacAllister, Captain K. W	1907, Nov. 6	Aug. 7 ..	....	....	678 5 2	Paid Sub-Conductor W. H. MacAllister, being the balance of his share.
		Do. 14 ..	....	....	342 3 3	Paid Mrs. G. L. Thompson, being her one-seventh of two-thirds share in the estate
					361 3 3	Paid Mrs. S. M. Upthorn, being the one-seventh of two-thirds share in the estate.
		Do. 26 ..	....	....	684 3 7	Paid Mrs. J. A. Hudson, being her one-seventh of two-thirds share in the estate
		Nov. 6 ..	....	....	8,843 11 6	Paid Mrs. A. MacAllister, being the amount of her share in the estate
		Do. 19 ..	....	....	898 4 8	Paid Mr C. E. MacAllister, being his one-seventh of two thirds share in the estate;
		July 8 ..	....	....	898 3 8	Transferred to a separate account for D. F. MacAllister, being his one-seventh of two-thirds share in the estate,
		Do. 30 ..	....	....	898 3 3	Paid Mr. J. A. MacAllister, being his one seventh of two-thirds share in the estate.
Mashler, Lieut F. C. ..	1908, April 24	Nov. 6 ..	....	....	79 3 6	Paid Messrs. Spencer & Co., Ltd., being the dividend on their registered claim.
					81 7 6	Remitted to the India Office, London, for payment to Messrs. F. Stallwood & Sons, being the Dividend on their registered claims.
		Do. 19 ..	....	....	49 1 0	Paid Baldwin Pile & Co., being the dividend on their registered claim.
					24 7 3	Paid Messrs H. Yates & Co., being the dividend on their registered claim
					18 6 2	Paid F. Mutcher, Esq., being the Dividend on his registered claim
					81 1 3	Paid Lieut. C. G. M. Plumer, being the dividend on his registered claim.
					146 0 1	Paid Messrs. Grindlay & Co., being the dividend on their registered claim
		Do. 24 ..	....	....	30 1 0	Paid Syed Ismail Sahib, being the Dividend on his registered claim.
					76 1 0	Paid V. J. Muthukrishna, being the dividend on his registered claim
					19 5 2	Paid Messrs. Shaik Omar & Co., being the dividend on their registered claim.

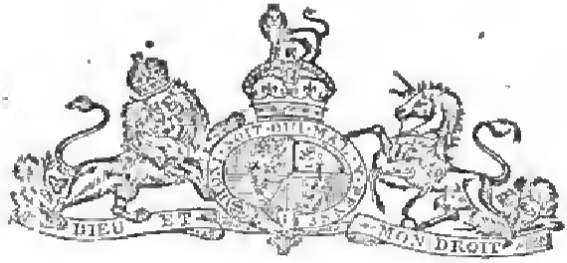
							30	10	1	Paid Messrs S. Lever & Co., being the dividend on their registered claim.
							124	12	2	Paid Messrs Sivaraj; Sugumbhand, being the dividend on their registered claim.
							1	0	0	Paid Messrs. G. Bacsala & Co , being the dividend on their registered claim.
							5	8	6	Paid Mr. Abdula Ashgerally, being the dividend on his registered claim
				Dec.	18	..	....	....	264	11	5	Paid Messrs. Jorjee Chatterjee & Sons, being the dividend on their registered claim
									61	7	6	Paid the Honorary Secretary, Coonoor Club, being the dividend on his registered claim.
				Do.	20	..	....	....	7	3	3	Paid Messrs Yusuff Brothers, being the dividend on their registered claim.
				Do.	20	..	....	....	66	9	8	Paid A. Bliss, Esq., being the dividend on his registered claim.
				Do.	21	..	....	....	27	8	7	Paid A Simon & Co., being the dividend on their registered claim
				Do.	25	..	....	..	6	12	0	Paid S. Lawson, Esq., being the dividend on his registered claim.
									813	13	9	Paid Mr. Ghanshamdas Harchand, being the dividend on his registered claim.
									38	13	9	Paid Mr. R. Thomas being the dividend on his registered claim
				Dec	6	..	....	..	19	11	8	Paid G. J. Milne, Esq , being the dividend on his registered claim
									97	12	11	Paid Messrs Ball, Moody & Co., being the dividend on their registered claim
				Jan.	24	..	....	....	16	3	12	Paid Syed Khadir Moraki, being the dividend on his registered claim.
Cuthbertson, J. W.				Sept.	30	..	....	....	3,984	12	3	Transferred to the trust account, being the balance as credit in the estate.
Bailey, F. H. E.	..	1901, Oct.	16	July	17	..	....	....	7	6	0	Paid the Bank of Madras for credit of Government under G.O., No. 886, Judicial, dated 27th June 1908, unclaimed balance
Ross, Mrs A	..	1907, Nov.	8	Do.	27	..	....	....	237	2	6	Remitted to the India Office, London, for payment to Colonel W. F. Miller being his ½ of ¼ share in the estate
									232	8	8	Remitted to the India Office, London, for payment to L. M. Miller, being his ½ of ¼ share in the estate.
Rankine, F. T.	..	1908, Oct.	22	Aug	26	..	....	....	223	4	7	Remitted to the India Office London, for payment to L. D. M. Do., being his ½ of ¼ share in the estate.
									9	11	6	Paid the representatives, Lawrence Asylum Branch Press, Coimbatore, being the second dividend against his registered claim
				Do.	21	..	....	....	12	8	5	Paid Messrs. Oakes & Co., Ld., being the second dividend against their registered claim
				Do.	18	..	....	....	5	14	6	Paid Abdulli, Lean & Co., being the second dividend against their registered claim
									8	8	5	Paid I. G. Davies, being the first dividend against his registered claim.
									5	5	5	Paid I. G. Davis being the further dividend against his registered claim.
				Do.	19	..	....	....	16	6	6	Paid Messrs Gool Mahomed & Co., being the further dividend against their registered claim.
									4	4	6	Paid Mr. H. Nalan Salih, being the further dividend against his registered claim.
									8	6	1	Paid Shaik Ameer, being the further dividend against his registered claim
									49	6	6	Paid A. Govindu Iyengar, being the further dividend against his registered claim
									28	9	9	Paid Mr. J. S. Sebastian, being the further dividend against his registered claim.
									27	1	5	Paid Messrs Kanna & Co., being the further dividend against their registered claim.
				Sept.	1	..	....	....	19	11	6	Paid Messrs Kather Ebrahim Sait & Co , being the further dividend against their registered claim.
									15	5	6	Paid Lakshmanrao & Bros being the further dividend against his registered claim.
									751	3	2	Paid Mahomed Sheriff through Messrs. Edge and Gedge, being the further dividend against his registered claim.
				Do.	14	..	....	....	*28	16	4	Paid Messrs. Arumugam Pillai & Co., through Messrs. Walker and Frost, being the further dividend against their registered claim.
									46	8	16	Paid Venkata Chetty through Messrs Walker and Frost, being the further dividend against his registered claim.
									39	2	6	Paid Pan Sathe through Messrs. Walker and Frost, being the further dividend against his registered claim
									13	3	3	Paid Messrs Bapu Gunur Rahim & Co. through Messrs. Walker and Frost, being the further dividend against their registered claim
									42	6	16	Paid Miss Bilderbeck through Messrs. Walker and Frost, being the further dividend against her registered claim
									13	13	1	Paid Messrs. G. Chinniah Pillai & Sons, being the further dividend against their registered claim through Messrs. Walker and Frost.
		1906, Oct.	22	Do	14	..	....	....	895	13	6	Paid Mr. H. E. Brown, Executor, being further dividend against his registered claim.
									14	8	2	Paid Mr. H. E. Brown, being further dividend against his registered claim.
									87	4	9	Paid Mandlem Ben Sait do. do. his do
									112	2	6	Paid T. Chinnamal do. do. her do
									100	1	7	Paid P. Ramaswmy Pillai do. do. his do
									15	14	2	Paid Messrs. Oakes & Co., Ld., do. do. their do.
									64	5	0	Paid Kapu Gundu do. do. his do.
				Do.	16	..	....	....	197	13	8	Paid the Executors of the probate of the Will of H. C. Sykes, being further dividend against their registered claim
				Do.	28	..	....	....	81	2	5	Paid Mrs. H. R. Crawford through Messrs. Walker and Frost, being first and second dividends against her registered claim

ESTATES.	Date of Administration.	Date of Payment.	Payments.			Parties to whom paid.
			Government Securities.	Bank or other stock as well as Bonds or other Securities not being Government Securities.	Cash.	
		1908.			Rs. a. p.	
Robinson, Mrs C. ..	1903, Aug. 31	Nov 3 ..	....	....	70 9 7	Paid A. Robinson, Esq. being the balance of the estate.
Pethaich, F. R.	....	Oct 20 ..	....	....	698 4 6	Remitted to the India Office, London, for payment to E. F. Pethaich as the administrator to the estate in England.
Thumboo alias Subramanyam ..	1896, Feb. 1	Sept. 4 ..	....	....	201 10 11	Paid Anderapathy Ammal, being the balance of her share.
Winter, T. G.	1907, Dec. 13	July 8 ..	....	....	1,664 1 1	Paid W. B. Smith, Esq., through Messrs. Dowd and Brightwell as the administrator to the estate of W. G. Winter, being the balance payable to the said estate.
Zacharpal, Mrs. H. L. ..	1890, Aug. 3	Dec 17 ..	....	....	9 10 9	Paid the Bank of Madras for credit of Government under G.O., No. 826, Judicial, dated 21th June 1908, being unclaimed balance.
Zacharpal, Mrs. C. ..	1903, Feb 6	Do 17 ..	....	....	6 1 15 9	Do. do do.
Zacharpal, Mrs. Edward	1898, Feb 6	Do 17 ..	....	....	1 13 11	Do. do do.

Administrator-General's Office, Madras,
31st December 1908.

N. SUBRAHMANYAM,
Administrator-General of Madras.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.



SUPPLEMENT TO PART II

OF

THE FORT ST. GEORGE GAZETTE.

No. 15.] MADRAS, TUESDAY EVENING, APRIL 13, 1909. [Price, 6 pice

METEOROLOGICAL RESULTS.

From the Madras Observatory Register

1909.		Barometer reduced to 32°	Thermometer: Corrected Daily Means: Dry.	Wet	Observed Extremes: Max	Min.	Maximum Solar Heat in Vacuo.	Humidity.	Wind: Prevailing Direction.	Daily Velocity.	Depth of Rain.	Cloudy Sky.	Bright Sunshine.	General Weather.
April.		Inches.	°	°	°	°		Qts.		Miles	Inches.	Hrs.	Hrs.	
5th	Mon.	29·383	85·0	70·4	92·6	76·1	139·6	77	N.E. by E.	191	..	25	7·8	Fine with passing clouds.
6th	Tues.	·341	83·6	76·3	92·7	77·0	138·2	77	E. by N.	214	..	23	10·1	Fine.
7th	Wed	·326	84·1	79·7	93·7	77·1	136·3	77	S.E. by E.	174	..	18	10·3	Do.
8th	Thurs.	·311	84·3	78·8	91·7	76·4	135·5	77	S.E. by S.	189	..	18	10·2	Do.
9th	Fri	·315	84·2	79·4	91·6	77·4	139·1	80	S.E. by S.	167	..	20	9·8	Do.
10th	Sat.	·249	84·3	79·3	93·1	78·0	139·7	76	S.E. by S.	178	0·06	20	8·4	Distant thunder in 1 direction
11th	Sun.	·257	83·6	76·6	91·6	76·4	138·3	84	S.E. by S.	245	0·05	28	6·0	Fine with passing clouds.

The Standard Barometer and Thermometers are read at 8 A.M., 10 A.M., 4 P.M. and 6 P.M., and the daily means are obtained by the application of hourly corrections, deduced from twenty years' observations. The cistern of the Barometer is twenty-two feet above the level of the sea, and the receiver of the Rain Gauge is two feet from the ground. The wind, rain and general weather registered are for the current Civil Day—from midnight to midnight.

The total quantity of rain collected since January 1st is 4·46 inches, the average due for the same period being 1·73 inches.

Madras Observatory, 12th April 1909.

R. Ll. JONES,
Deputy Director.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

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SUPPLEMENT TO PART II
OF
THE FORT ST. GEORGE GAZETTE.

No. 15.] MADRAS, TUESDAY EVENING, APRIL 13, 1909. [Price, 6 pies.

ABSTRACT OF SEASON REPORT FOR THE WEEK ENDING THE 10TH APRIL 1909.

RAINFALL AND PRICES OF THE STAPLE FOOD-GRAINS.

District.	Rainfall in inches.			Price in Seers (of 80 Tolas) per Rupee.											
		Up to the end of the week (from 1st April).		Rice.			Ragi.			Cholam.			Cumbu.		
	In the week.	1909.	Average of 30 years.	Average for April.*	Last week.	This week.	Average for April.*	Last week.	This week.	Average for April.*	Last week.	This week.	Average for April.*	Last week.	This week.
Carnatic.															
Ganjam ..	0·4	2·1	0·4	13·5	9·1	9·2	A 15·5	14·0	14·5	..	..		..	..	..
Vizagapatam. [A	0·1	0·3	0·4	11·9	7·5	7·8	21·9	14·1	14·0	..	16·0	13·7	22·0	16·5	13·0
[L	0·2	0·6	0·2												
Godavari ..	0·3	0·3	0·3	11·0	0·3	8·6	23·0	16·7	13·2	20·9	12·7	13·3	..	14·5	10·5
Kistna ..	0·1	0·1	..	11·0	9·3	8·5	20·7	13·4	13·4	16·7	12·5	12·8	..	13·7	13·7
Guntur ..	0·3	0·3	..	11·3	8·9	7·6	..	10·8	10·5	20·5	12·1	13·3	10·4	13·0	13·0
Deccan.															
Kurnool ..	0·5	0·8	0·1	15·0	7·5	7·3	..	14·5	10·9	20·0	17·0	17·1	20·1	13·7	13·7
Bangalore ..	0·4	0·4	..	..	7·6	7·0	..	..	..		13·0	13·0	..	..	..
Bellary ..	0·5	0·9	0·3	9·3	7·4	7·4	..	14·2	14·0	20·2	14·7	14·8	..	..	..
Sandur ..	0·5	1·1	..	..	7·0	7·0	..	..	..	..	13·9	13·5	..	..	..
Anantapur.	0·3	0·4	0·3	10·7	0·3	0·2	24·9	13·1	13·7	21·1	13·0	13·6	19·2	12·8	12·7
Cuddapah ..	0·4	0·4	0·2	10·2	7·2	7·1	23·6	13·3	13·4	21·0	13·1	13·7	19·3	12·8	13·0
Carnatic.															
Nellore ..	..	..	..	12·0	7·7	7·7	A 15·0	15·0	13·9	20·2	13·3	12·6	20·0	12·0	12·5
Chingleput.	..	..	0·1	11·4	8·9	8·5	19·0	13·0	11·8	..	..	..	..	..	..
Madras ..	..	..	0·3	9·7	8·7	8·7	17·6	10·5	10·6	..	..	..	..	..	..
South Arcot.	..	..	0·3	11·5	7·6	7·3	19·6	11·0	11·0	..	..	..	18·3	10·9	10·7
Central.															
North Arcot	..	..	0·2	12·5	7·5	7·9	20·5	11·6	11·6	..	..	..	17·6	13·3	11·0
Salem ..	0·7	0·8	0·3	12·0	7·5	7·5	20·7	12·0	12·0	17·8	11·4	11·6	17·7	20·7	11·7
Coimbatore.	0·3	0·7	0·7	11·0	7·4	7·4	15·1	12·1	10·3	17·5	11·4	11·4	16·0	11·5	10·9
Trichinopoly.	0·2	0·5	0·4	12·0	7·4	7·4	16·2	13·0	13·5	18·2	12·4	13·0	20·2	19·1	11·8
South.															
Tanjore ..	..	..	0·4	13·7	7·7	7·7	23·3	13·4	13·4	..	..	..	..	..	..
Pudukkottai.	..	..	..	..	7·2	7·0	..	13·2	13·3	..	12·5	13·6	..	13·0	13·3
Madura ..	0·5	1·1	0·2	13·0	8·1	8·0	19·4	14·0	14·2	19·0	14·0	13·6	17·7	13·0	12·9
Tinnevelly.	0·8	0·8	1·0	11·0	9·5	9·3	17·0	13·5	12·2	19·0	11·2	11·2	19·3	11·5	12·5
West Coast.															
Malabar ..	0·9	3·6	1·2	13·3	9·3	9·3	..	..	..	..	..	..	..	..	..
South Canara	..	2·1	0·7	11·8	8·3	9·5				..	..	..	..	..	..
Travancore	2·2	0·3	1·3	..	8·0	8·0	..	..	..	..	..	..	..	..	..
Cochin ..	3·3	1·7	..	..	8·1	8·0	..	..	..	..	..	..	..	..	..
Zilla.															
The Nilgiris.	0·6	1·3	1·3	8·5	7·0	7·0	16·7	10·4	10·4	..	..	..	..	..	..

A = Agency. L = Inland.

* Average for 15 years ending 1907–1908.

DISTRICT REPORTS.

GANJAM.

Water-supply generally insufficient. Surada and Russellkunda reservoirs 19·33 and 37·8 feet deep, respectively. Manuring and sowing of sugarcane in progress in parts. Standing crops fair. Harvested ragi; outturn poor to fair. Pasture scarce; fodder sufficient. Condition of cattle generally good.

VIZAGAPATAM.

Water-supply insufficient. Transplanting of sugarcane in progress in one taluk. Standing crops fair. Harvested cholies and ragi in four taluks; outturn bad to fair. Pasture and fodder sufficient except in parts. Condition of cattle good.

GODAVARI.

Water-supply insufficient except in two taluks and four divisions. Anikat report not received. Ploughing, manuring and transplanting of sugarcane in progress in parts. Standing crops generally fair. Harvested sugarcane, outturn fair to normal; chillies, fair. Pasture insufficient in four taluks and five divisions; fodder sufficient. Condition of cattle generally good.

KISTNA.

Water-supply insufficient in parts of three taluks. Eastern delta main canal closed. Ploughing, manuring, preparing of seedbeds, planting of sugarcane and weeding of paddy in progress. Standing crops generally good. Harvested cotton and chillies, outturn fair; tobacco, sugarcane and ragi, fair to normal; gingelly, normal. Pasture scarce in ten taluks; fodder generally sufficient. Condition of cattle generally good.

GUNTUR.

Water-supply sufficient except in parts. Standing crops fair. Harvested maize, turmeric, castors, paddy, cotton, ragi and tobacco; outturn fair to normal. Pasture scanty except in parts of three taluks; fodder sufficient except in one taluk. Condition of cattle generally good.

KURNOOL.

Water-supply insufficient. Tungabhadra 5·87 feet below the anikat. Canal closed. Ploughing in progress in parts. Standing crops good. Harvested paddy, cotton, wheat and sugarcane; outturn fair to normal. Pasture scanty; fodder sufficient. Condition of cattle generally good.

BANGANAPALLE

Water-supply insufficient except under springs. Pasture not procurable; fodder sufficient. Condition of cattle good.

BELLARY.

Water-supply insufficient except under river channels. Planting of sugarcane, weeding and removing of earth grass in progress in parts. Standing crops poor to good. Harvested cotton, outturn poor to fair; sugarcane, poor to normal; white cholam not reported. Pasture scanty or not procurable; fodder sufficient except in parts of one taluk. Condition of cattle generally good.

SANDUR

Water-supply insufficient. Ploughing and manuring in progress. Standing crops withering in parts. Pasture not reported; fodder sufficient. Condition of cattle good.

ANANTAPUR.

Water-supply insufficient except under a very few wells and spring channels. Ploughing, baling, planting of sugarcane and weeding of paddy and ragi going on in parts. Standing crops poor to fair. Harvested paddy, ragi and sugarcane, outturn, fair; bengalgram, cholam and horsegram, poor to fair. Pasture scarce and fodder insufficient. Condition of cattle fair.

CUDDAPAH.

Water-supply insufficient in parts. Ploughing, sowing of paddy, gingelly, indigo, ragi, korra, cholam and sugarcane, baling, weeding and transplanting of paddy, ragi, turmeric and groundnut and picking of cotton going on in parts. Standing crops fair. Harvested paddy, ragi, cotton, korra, gingelly, potatoes and onions, outturn fair to normal; cholam and sugarcane, normal; turmeric, poor to normal. Pasture and fodder scanty in parts. Condition of cattle generally good.

NELLORE.

Water-supply insufficient in parts. No flow over the Nellore and Sangam anikats and discharge insufficient for present requirements. Ploughing and sowing of paddy in progress. Standing crops generally thriving. Harvested paddy, ragi and cholam in parts; outturn fair to normal. Pasture sufficient except in parts and fodder available. Condition of cattle generally good.

CHINGLEPUT.

Water-supply sufficient. Transplanting and weeding of paddy and ragi going on in parts. Standing crops fair. Harvested paddy and ragi in parts; outturn fair. Pasture and fodder generally available. Condition of cattle generally good.

Pastern sufficient.

MADRAS.

SOUTH ARCOT.

Water-supply sufficient. Ploughing, sowing of gingelly, indigo and groundnut and transplanting of ragi in progress. Standing crops fair. Harvested paddy, gingelly, ragi, groundnut and sugarcane in parts; outturn generally fair. Pasture and fodder sufficient. Condition of cattle generally good.

NORTH ARCOT.

Water-supply inadequate in parts. Ploughing, sowing, transplanting and weeding of paddy and ragi and baling going on in parts. Standing crops generally fair, but withering in parts for want of rain. Harvested paddy, ragi and sugarcane; outturn generally fair. Pasture available, but fodder scanty in parts. Condition of cattle generally good.

SALEM.

Water-supply insufficient except in parts. Ploughing, sowing of paddy, ragi, cholam and cumbu, transplanting of paddy, ragi and sugarcane and weeding of ragi going on in parts. Standing crops generally fair, but require more rain in parts. Harvested paddy, ragi and cholam, outturn poor to fair; sugarcane, fair. Pasture and fodder scanty in parts. Condition of cattle generally good.

COIMBATORE.

Water-supply generally sufficient. Manuring and sowing of cholam, ragi and cumbu going on in parts. Standing crops fair to good. Harvested paddy and cholam, outturn poor to normal; ragi, normal. Pasture scanty in parts, but fodder available. Condition of cattle good except in parts.

TRICHINOPOLY.

Water-supply generally sufficient. Sowing of paddy, cumbu and cholam and transplanting of paddy going on in parts. Standing crops fair. Harvested paddy in parts over small areas; outturn fair. Pasture scanty and fodder sufficient. Condition of cattle fair.

TANJORE.

Water supply insufficient in parts. No flow over the Grand Anikat and the supply of water inadequate for requirements. Ploughing and cultivation of tobacco and ragi going on in parts. Standing crops generally fair. Harvested gingelly over small areas; outturn fair. Pasture generally sufficient and fodder scanty in one taluk. Condition of cattle generally good.

PUDUKKOTTAI.

Water-supply sufficient except in parts. Ploughing and garden cultivation in progress in parts. Standing crops good except in parts. Harvested paddy, outturn poor to fair; dry crops, bad. Pasture and fodder sufficient except in parts. Condition of cattle good.

MADURA.

Water-supply generally insufficient. Ploughing for paddy, ragi, cumbu and cholam, sowing of paddy and cholam and transplanting of paddy and ragi going on in parts. Standing crops fair. Harvested paddy, ragi and cumbu; outturn poor to fair. Pasture generally sufficient and fodder procurable. Condition of cattle generally fair.

TINNEVELLY.

Water-supply insufficient. No flow over the Srivaikuntam anikat and discharge insufficient for present requirements. Ploughing and sowing continue. Standing crops generally good. Harvested paddy; outturn bad to fair. Pasture generally sufficient and fodder procurable. Condition of cattle generally good.

MALABAR.

Water-supply generally sufficient. Ploughing and sowing of first crop paddy in progress in parts. Pasture generally scanty; fodder procurable. Condition of cattle generally good.

SOUTH CANARA.

Water-supply insufficient. Ploughing and sowing for first rice crop in progress in parts. Standing third rice crop withering in parts for want of sufficient water. Harvested second rice crop; outturn poor to normal. Pasture scanty; fodder procurable. Condition of cattle good.

TRAVANCORE.

Water-supply sufficient. Ploughing commenced. Pasture sufficient. Condition of cattle good.

COCHIN.

Water-supply insufficient in parts. Standing crops fair. Pasture and fodder sufficient. Condition of cattle good.

THE NILGIRIS.

Water-supply sufficient. Sowing for main crops, ploughing, manuring, weeding and pruning in progress. Standing crops fair. Harvested coffee and tea; outturn fair. Pasture and fodder sufficient. Condition of cattle fair.

SEASON TELEGRAM TO THE GOVERNMENT OF INDIA, REVENUE AND AGRICULTURAL DEPARTMENT, SIMLA.

Week ending 10th April 1909.—Rainfall *nil* Carnatic, North Arcot, Tanjore, South Canara; light to fair elsewhere. Irrigation supplies insufficient in parts of all districts except Chingleput, South Arcot, Coimbatore, Trichinopoly, Malabar, Nilgiris. Ploughing, sowing, weeding and transplanting in progress in parts. Standing crops generally fair, but some in parts Salem require more rain and some in parts North Arcot, South Canara withered or withering. Harvests continue; outturn poor to normal. Pasture sufficient in Chingleput, Madras, South Arcot, North Arcot, Tanjore, Madura, Tinnevelly, Nilgiris; fodder scanty in parts Vizagapatam, Guntur, Deccan, North Arcot, Salem, Tanjore. Condition of cattle generally good. Price of rice stationary 19 districts, risen 4; ragi stationary 14 districts, fallen 4, risen 6; cholam stationary 4 districts, fallen 5, risen 5; cumbu stationary 7 districts, fallen 2, risen 6. Public health generally good. Prospects generally fair. Condition of labouring classes good and employment procurable. Grain stocks generally sufficient.

DEPT. OF R.S., SUR., LAND REVS. AND AGRL.,
BOARD OF REVENUE, MADRAS,
13th April 1909

L. D. SWAMIKANNU,
Secretary.

MADRAS: PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS.

THE FORT ST. GEORGE GAZETTE.

Published by Authority.

No. 8.] MADRAS, TUESDAY EVENING, APRIL 13, 1909. [Price, 3 as. 6 p.

Part III.—Proceedings of the Imperial Legislature.

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Act No. XVI of 1908.—The Indian Registration Act, 1908 (Hindustani).

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

Proceedings of the Council of the Governor General of India, assembled for the purpose of making Laws and Regulations under the provisions of the Indian Councils Acts, 1861 and 1892 (24 & 25 Vict., C. 67, and 55 & 56 Vict., C. 14).

The Council met at Government House, Calcutta, on Monday, the 29th March 1909.

PRESENT:

His Excellency the Earl of Minto, P.C., G.C.M.G., G.M.S.I., G.M.I.E., Viceroy and Governor General of India, *presiding*.
His Honour Sir Edward Norman Baker, K.C.S.I., Lieutenant-Governor of Bengal.
His Excellency General Viscount Kitchener of Khartoum, G.C.B., O.M., G.C.M.G., G.C.I.E., Commander-in-Chief in India.
The Hon'ble Sir H. Erle Richards, K.C.S.I., K.C.
The Hon'ble Major-General C. H. Scott, C.B., R.A.
The Hon'ble Sir Harvey Adamson, *Kt.*, C.S.I.
The Hon'ble Mr. J. O. Miller, C.S.I.
The Hon'ble Mr. W. L. Harvey, C.I.E.
The Hon'ble Sir G. F. Wilson, K.C.B., K.C.M.G.
The Hon'ble Mr. Gopal Krishna Gokhale, C.I.E.
The Hon'ble Mr. A. A. Apear, C.S.I.
The Hon'ble Maung Bah Too, C.I.E., B.L.M.
The Hon'ble Mr. W. W. Drew.
The Hon'ble Nawab Saiyid Muhammad Sahib Bahadur.
The Hon'ble Raja Sir Muhammad Ali Muhammad Khan, K.C.I.E., Khan Bahadur, of Mahmudabad.
The Hon'ble Mr. N. C. Macleod.
The Hon'ble Mr. J. Andrew.
The Hon'ble Mr. Maneckjee Byramjee Dadabhoy.
The Hon'ble Mr. F. A. Slacke, C.S.I.
The Hon'ble Mr. J. M. Holms, C.S.I.

MISCELLANEOUS.

The Hon'ble Sir HARVEY ADAMSON laid on the table the list * of Muhammadan religious and charitable endowments and trusts under Government management in the different provinces, as asked for by the Hon'ble Nawab Sayid Muhammad at the meeting of the Legislative Council on 26th February 1909, and the statement † showing the cost of special Commissions of Enquiry as asked for by the Hon'ble Sir Khwaja Salimulla at the meeting of the Legislative Council on 5th February 1909.

DISCUSSION OF THE FINANCIAL STATEMENT FOR 1909-1910.

The Hon'ble Mr. HOLME said:—"My Lord, the few remarks which I have to make concern the terms of the revised financial settlement with the United Provinces which have recently been announced.

"My predecessors have not been backward in urging on the Government of India the claims of the United Provinces to the enjoyment of a larger share of the revenues raised therein, and the Council will, I think, admit that the result of the present revision is sufficient justification for their importunity. The last settlement was entered into in 1904, but it was soon found that the provision made for the needs of the Province was entirely inadequate. The Province had been starved in the past, and no allowance was made in the settlement for the large expansion of expenditure which was needed to satisfy its legitimate claims.

"The settlement has now come under revision. In the revision it has been recognised that the principle of basing the settlement on recent actuals may fairly be departed from, when otherwise the result would be the perpetuation of an inadequate standard of expenditure. This principle is no doubt one of the main bulwarks of the keeper of the public purse, but like most principles it has its exceptions. Among the satisfactory features of the new settlement these may be noticed; the larger share under certain heads of growing revenues now placed at the disposal of the Province, the smaller proportion which the non-elastic item of fixed assignment now bears to the whole income, and the guarantees given by the Government of India to ensure the stability of land-revenue and of irrigation receipts.

"I am to express the gratitude of the Government of the United Provinces for the liberality and fairness with which the question has been treated by the Government of India and for the arrangements which they were willing to make. These arrangements, however, have been subjected to modification in certain respects. It is true that, since the settlement has been under discussion, the Imperial Government have found themselves in more disturbed financial waters, and no exception need be taken to the postponement of the allotments for certain reforms until those reforms are on the eve of being carried out.

"The provision in the scale of expenditure of three lakhs for the upkeep of the new Medical College at Lucknow and the hospital to be attached thereto has been reduced to two lakhs for the hospital only. It was originally intended to provide the remaining lakh for the Medical College from Provincial funds, but the famine has entirely altered the financial position, and the full provision made might well have been allowed to stand.

"But the most important matter to which I would refer is the question of an initial grant. Under the operation of the rules regarding the debit of famine charges the considerable balances of nearly 56 lakhs, which we had in hand two years ago, has been completely wiped out, and we are left at the beginning of the coming year with the ordinary minimum balance of 20 lakhs which has been restored, *plus* an amount which is earmarked for a particular purpose. It is true that this amount has been entered in the budget as a lump assignment in connection with the revision of the Provincial settlement, but this classification does not alter the fact that it is set apart for the building of the new hospital to be attached to the Medical College at Lucknow, and that it will not be available for the general needs of the administration. The grant of an initial assignment for general purposes is the ordinary accompaniment of a financial settlement, and is designed, I understand, to enable a province to meet the unavoidable demands on its resources not provided for in the settlement, until the Provincial items of income have had time to expand. The United Provinces, which have worked for several years on a settlement less favourable than that of most other provinces, and which have been crippled by a severe and widespread famine, appear to have good claims to liberality in this respect. Financial straits may not allow of such a grant at present, but when the sky clears it is hoped that the Imperial Government will see its way to allow to the Local Government the equivalent of what might have been given as a grant with which to start the new arrangements fairly on their way.

"In the budget before the Council it has not been found possible to provide for any large grants to Provincial Governments in aid of administrative developments. But there are two matters of importance to the United Provinces which I desire to mention.

"In view of the admitted backwardness of the Province in the matter of education, provision has been made in the settlement for an increase of six lakhs in the Provincial expenditure under this head. This amount is not earmarked for any particular reforms, but is to be used for the general improvement of education. It is urged that this addition is wholly insufficient to carry out the schemes which has been worked out for the furtherance of secondary education involving the provincialisation of high schools, in addition to other urgent reforms of pressing importance. The improvements which the Local Government desires to introduce in secondary education are estimated to cost over 10 lakhs a year at, and in addition at least one lakh a year is needed for female education. Defects both in respect of buildings and equipment and in the quality of the teaching in secondary schools are prominent in the United Provinces, where the scale of expenditure on education is below the standard of other Provinces. Even when the effects of the famine are over and the Provincial finances are restored to equilibrium, it is clear that whatever the additional expenditure may be which the Province can afford to devote to education, it will be fully utilised in meeting the normal

* Appendix I.

† Appendix II.

expansion of educational charges, and cannot be reckoned as to meet the cost of the larger schemes which have been worked out in the endeavour to bring the Province into line with the rest of India. It is to be regretted that the present financial position renders it unlikely that any further subvention from Imperial revenues will be made in the near future in aid of educational expenditure in the United Provinces.

"So in the important matter of technical education the Province is for the most part dependent on the Imperial Government for funds. A scheme to foster industrial development, mainly by providing facilities for technical education, has been matured and is before that Government. The scheme provides for this has been made in the revised settlement, but no assurance has been given that the question of assistance from Imperial funds will be considered without awaiting the schemes in other provinces which may not yet be ripe for submission. It is hoped that, when the financial clouds clear away, the Government of India may be able to give a substantial subsidy towards the vigorous prosecution of the policy of industrial development, in which the public have displayed the keenest interest.

"In conclusion, I have to congratulate the Hon'ble the Finance Member on the decision to frame his budget for the ensuing year without resort to increased taxation."

The Hon'ble Mr. SLACKE said:—"My Lord, while respectfully conveying to Your Excellency the gratitude of the Province to which I belong for the timely assistance that Your Excellency has given to its finances, I venture to bring to the notice of Your Excellency that in the course of the present and the preceding two years the Government of Bengal has had from their own resources apart from any Imperial allotments to meet an expenditure of 18 lakhs of rupees on charges that were quite unforeseen, while in the current year the loss under Land Revenue, Excise and Stamps as compared with the estimates, a loss due to a bad season, exceeded 5 lakhs. In the case of the Police, additional accommodation and increases in subordinate and menial establishments, supplies and services and contingencies account for 6¼ lakhs, grain compensation amounted to 23¾ lakhs, famine relief 9¼ lakhs, and the proceedings undertaken in connection with the outbreak of anarchism and sedition required 8 lakhs.

"My reason for enumerating these facts is the hope that should the coming rains break favourably and be well distributed and should the political aspect improve, the Government of Bengal may be at liberty to approach Your Excellency's Government for further financial assistance, and that such application will be sympathetically received and generously treated."

The Hon'ble Mr. DADABHOY said:—"My Lord, an adversity budget with a prospective deficit for capital requirements of £4,496,100 (not taking into account the heavy balance of the sterling loan of 7½ million pounds floated in January last), proposes to be made up by borrowings both here and in England to the extent of over six crores of rupees and the reduction of the cash balances by £2,339,400, naturally would disconcert a Finance Minister who has only recently come to office. It discloses an alarming state of agricultural and commercial depression with an element of uncertainty that might in the end upset the financial calculations for the coming year. Estimates are, as the Hon'ble Sir Guy Fleetwood Wilson pithily puts it, 'largely a gamble in rain.' It will be unwise therefore to count too much on the budgeted surplus; all we can hope for is that the forecast may prove true. But alongside of this darkness of the doleful account there is an agreeable feature, the Hon'ble Finance Minister is to be congratulated upon his wise policy of economy and retrenchment. The public will feel grateful to him for it. He can justly claim credit for 'strict economy' which 'is the main feature of the budget.' He regretted to Council it had fallen to his lot in the first year of office to prepare a budget involving a sharp curtailment in expenditure. For the causes leading up to that result he has our genuine sympathy; in the policy itself there is ground more for fulmination than commiseration. My Lord, the people need a Finance Minister who so thoroughly realises the great need of Indian finance, 'close economy.' The avoidance of an increase in the burdens of the people—which was just on imminent possibility—is likewise a point in Sir Guy Fleetwood Wilson's favour. For better we should progress slowly without additional taxation than that a heavy programme of work should be taken in hand at the sacrifice of the poor Indian taxpayer. The Hon'ble Member will have the satisfaction to know his policy is appreciated by the people, and he has the support of the Indian public in his financial scheme. If he is disposed to respond more fully to the wishes of the Indian community, more liberal and expansive grants for Sanitation, Irrigation, and Education—Primary and Secondary, Commercial, Technical, and Industrial—and a substantial reduction in the Railway and Military expenditure will become necessary.

"It was expected the subject of high prices would receive proper treatment at the hands of an economist of Sir Guy Fleetwood Wilson's experience and reputation. My Lord, abnormal prices still rule in the market, causing acute distress to thousands of families. The position cannot surely be viewed with indifference by Government. A paternal Government especially has serious responsibilities in the matter. People have been taught to look up to it for almost every mundane advantage, and it will not do now to wait for the operation of economic laws for a restoration of the *status quo*. I believe, and I am supported by the opinions of a large number of people who ought to know, that the evil is, to a large extent at least, amenable to administrative treatment. But before the remedy can be applied the causes must be thoroughly sifted, and that is just an inquiry which can with advantage be undertaken only by Government. My Lord, much time has already been lost, and further delay will not only leave the people helpless in the face of a growing evil of incalculable potentialities for mischief, but will most effectively cause widespread discontent and, consequentially, unrest. The complex nature of the subject apparently accounts for the indecision of Government, whereas in my humble opinion, it should have impelled it to energetic action. It is because the subject is complex that an inquiry by Government has become necessary. A simple fact does not require elaborate examination. The thing lies on the surface; the cause is obvious, the solution is plain; the way is clear. But not so in a matter dependent upon a complex variety of conditions, including international commercial operations. That must be the subject of Government inquiry, and the sooner it is undertaken the better for both Government and the people. An authoritative

pronouncement as the causes and the solution of the difficulty will remove much of the popular misapprehensions, fix the limits of the responsibility of Government, and prepare the ground for the application of the proper remedy. It is therefore in the best interests as much of the Government as of the people that an inquiry by a Commission is demanded with such persistence. I fervently hope Government will now make up its mind and appoint, to ensure full and independent investigation and to secure popular confidence, a Joint Committee of Inquiry of officials and non-officials.

"My Lord, the rise in prices which causes so much distress throughout India would not have been an disconcerting an element in national calculation were this, as it should have been before now, a great manufacturing country like England, Germany, or Austria. The quantum of prices has nothing intrinsically wrong about it, and, as must be obvious, the mischief arises only from the poverty of the people. The aim, therefore, of wise administration must be to increase by all legitimate means the financial ability of the citizen, not only by the removal of artificial and preventible causes of the appreciation in values, but by the induction of at least a proportionate increase in wages. My Lord, a good deal is heard in India about recurrent famines. It is an endless tale of woe and suffering. There is hardly a year in which some part or other of the vast Peninsula is not affected. I imagine an extensive area like that of our country can never be wholly free from drought and failure of crops. But recognising as I do this fact, I fail to see why the effects of a seasonal calamity should not be considerably minimised, if not completely prevented. My Lord, drought is not an essentially Indian evil, but famine has unfortunately come to be; and yet it is a long step from drought to famine. The position thus offers a problem with which British statesmanship must seriously grapple and solve. But beyond the preparation of a creditable Famine Code that statesmanship has not been productive of much good so far. The energy of Government seems to have spent itself in the narrow channels of the details of Famine relief. Government has not gone to the root of the matter yet; little has been done to increase either the staying power of the people or the food-supply of the country. Millions of acres of land now lying waste can be converted into smiling fields by the inauguration of well-devised systems of drainage and irrigation. The larger the area under cultivation the lesser the risk of suffering from drought. The contingency is unlikely that there should be drought all over the continent at the same time. There are weird tracts, my Lord, with great potentialities of fertility, which can be turned into thriving villages of contented cultivators and industrious artisans under a judicious system of inland emigration. Parts of the country, again, which appear too inhospitable for the agriculturist ought to be, and can be made into, hives of small industries, ensuring plenty to the artisan and peace to the land. My Lord, I believe that the time has come when Government should encourage by every legitimate means in its power inland emigration and discourage exodus to distant and unsympathetic colonies, the more so since it feels itself powerless to protect Indian emigrants from maltreatment at the hands of selfish and exclusive colonists. Here within India there is ample room for all Indians. And not only that: the country requires the assistance of all her sons in the work of development.

"My Lord, Government must not be slow to take full advantage of the great industrial awakening of India. The inquiry is fruitless as to how the existing industrial prostration of a country once enjoying a world-wide reputation for the excellence of her manufactures came about. The fact is there somehow, and we must settle our programme of action in full recognition of it. Fortunately the darkness of the night is past, and streaks of dawn illuminate the horizon. The people have awakened. A wholesome change has come over their ideas, thoughts and spirit. Government should foster this new spirit, and guide the industrial activity of the nation into profitable channels. My Lord, it would be unkind to say Government does not recognise its responsibility in the matter. I am aware it has already given evidence of its deep concern for the industrial progress of India by the creation of a special department for the regulation of commerce and industry. That department has now been in existence for some years, but the results have not been quite commensurate with the high expectations of the public. Possibly the time is too brief; possibly the department has had its attention too much engrossed by large schemes to care much for small industries which must be introduced far and wide to effect a real improvement in the condition of the people. But the department is now in charge of an officer fitted alike by his experience, versatility and resourcefulness to give a healthy direction to its operations. It is needless to remind the Hon'ble Mr. Harvey that big concerns, owned and managed by Joint Stock Companies, with lakhs of rupees at their back mostly imported from foreign countries, the bulk of the profits which must go out of the country, will in the end only swell the ranks of operatives, live prosperous, but operatives all the same. They will not improve the lot of the nation. Exploitation with foreign capital is, I know, an attractive idea, but, on analysis, will be found to be productive of only a modicum of good. For a real amelioration in the condition of Indians the industries must be in their hands, owned and worked by them. In any other contingency the national asset will be precious little. It may be argued it is open to Indians to come into the field and by their merit win the race. But that is hardly fair or practical. The competition is unequal and highly disadvantageous to Indians. For them industrial enterprise on European lines is a novel venture, the strangeness of which is calculated to repress enthusiasm and induce timidity. We lack expert knowledge, experience, guidance, facilities, and unlocked capital. Suitable markets for the sale of manufactures even are not known to us, and from the necessities of the position, we are hopelessly behind the European manufacturer in respect of facilities for international commerce of operations. To cap all, the fiscal policy of this Government being dependent upon that of the United Kingdom, at times it entails hardships and disadvantages which, without helping much the English manufacturer, seriously handicaps the Indian manufacturer in his competition with manufacturers of other countries.

"My Lord, with Government help much might be done to improve the present unsatisfactory condition. Some of the measures necessary for industrial progress must emanate from Government. The first step necessary is to ensure the dissemination of expert knowledge by the establishment at suitable centres of properly equipped Technological Colleges with branches in the interior. Institutes for the importation of commercial education are equally urgent. The cost, large though it may be, must be incurred in the interests of the nation, and the sooner it is done the better. No expenditure could be more reproductive in the long run than money spent on the industrial and commercial training of the people. The institutions lately started by Government must be admitted to be wholly

sufficient for national training in either of those departments of knowledge. A comprehensive and thorough-going scheme is urgently required. The results of the small efforts hitherto made will provide data at once inadequate and unreliable for any future pronouncement about the utility or otherwise of an expensive system of special training. Industrial scholarships, tenable at large centres of industrial activity, will prove a valuable aid to industrial education. While I gratefully acknowledge the action taken by Government on this behalf, I cannot but regret that they are not more numerous and more comprehensive as regards subjects of study.

"In the industrial development of the country Government help in all or directions is not only desirable, but imperatively necessary. Facilities for the sale of indigenous manufactures should be provided, and they should be preferentially purchased by Government, if only to encourage production. Circulars, reports and resolutions have not been wanting giving evidence of the Government's desire to buy articles made in India, but it may be doubted if all that could be done in this respect has been done.

"In the present infant stage of Indian manufactures a judicious protective tariff is the *sine qua non* of progress. They must be protected against unrestricted foreign competition by some sort of prohibitive tariff. My Lord, the use of the handicap is not unknown in races, and why should it be impossible in a race upon the result of which depends the economic fate of a whole nation? The West has not attained to its present industrial development without State help of this kind. Monopoly and protection played as important part in that progress. India is in a more helpless condition to-day than the West ever was, and the need here for protection in the initial stages is *a fortiori* all the greater. We must have *fair* competition first and *free* competition afterwards.

"There are industries again which by reason of the exceptional difficulties and the uncertainties of profits at the inception may require a greater sponsorial attention, and should be supported with bounties. Here, as in the case of technical, industrial and commercial education, the cost, however large, will only be an investment, yielding an ample return in national prosperity and contentment and the eradication from the land of famine, sedition, and anarchy.

"Reduction in railway freight, my Lord, is another prime necessity for healthy economic progress. The existing scales of freights are a fruitful source of annoyance and trouble. They hamper trade and place artificial difficulties in the way of inland traders to their competition with consignors from foreign countries whose merchandise is brought here over seas at a considerably lesser cost.

"Bulletins issued by the Department of Commerce and Industry, containing elaborate information about industries, machinery, and markets should be very helpful to progress. The disinclination of the Indian capitalist to invest in sound and profitable concerns is to a large extent due to want of precise and reliable information about their financial prospects, the amount of capital necessary, the machinery to be used, and the firms which supply it. This information the Department of Commerce and Industry ought to supply from time to time and circulate freely among the people.

"Government will also be pleased to note the educative influence of Exhibitions, and much can be done in that line by proper encouragement to organisers. The phenomenal success of the Exhibition recently held at Nagpur—principally due to the indefatigable energy and the whole-hearted support of the Hon'ble Mr. Craddock—should be a fillip to local leaders and heads of Provincial Governments.

"Every effort should further be made, every inducement offered, for the remunerative employment of Indian capital. I do not believe in 'the hoarded wealth' of India. That is a myth. But there is some capital in the hands of big men which might with profit be employed to support industrial concerns, and the objective of official action should be to set free this locked up capital. A hint how Government will go a great way to give a healthy direction to investment. I do not know what official encouragement will not do in India. The people are hardly cheap naive to any other stimulus.

"My Lord, notwithstanding its admitted utility, necessity, and commercial success, Irrigation, it pains me to point out, has not received up to now a liberal treatment at the hands of Government. Even the modest recommendations of the Irrigation Commission have not been worked up to; the annual allotments have fallen short of the average, with the net result of a total shortage of 228 lakhs of rupees on four years' working. And when Government is moved for an additional grant sufficient to cover the accumulated arrears, the prayer is refused on the score of impracticability. 'The money could not be spent!' That may be a satisfactory reason from the official point of view, but is singularly unconvincing in view of the extra lavish expenditure sanctioned for the Army and Public Works of at least doubtful utility and urgency. The issues are simple enough. Is the scheme recommended by the Irrigation Commission going to be undertaken, and if so, when is the shortage of past years going to be made up? The decision on the first issue is, happily, no longer a matter of conjecture or debate. The affirmative resolution of Government settles it once for all. The second issue only awaits decision. And in this connection it will be well to bear in mind that arrears are as treacherous an element in Government finance as in private finance, and have a tendency to elude entitlement. It is always an unwise policy to allow them to creep into the accounts, and the danger is aggravated where, as in the case of this Government, expenses have a normal tendency to swallow up the income, be this ever so large. Government is almost always more or less troubled for ways and means; its financial difficulties are perennial; hundred things crop up to shelve its operations. Is it prudent to allow arrears to accumulate in such circumstances? If Government experiences such difficulty in settling a small arrear of 228 lakhs of rupees, what ground for hope is there that it will be in a position to pay off the arrears once they grow and accumulate to larger proportions? The present carries the future in its womb; and if there are elements of prospective trouble in the former, how can they be eliminated from the latter? Even for the next year the allotment is less than the annual average, and that in spite of the enactment by Parliament of special legislation for a maximum loan of £20,000,000 for railway and irrigation purposes. Where is then the guarantee that the arrears will be reduced in the near future, and that the total amount of expenditure recommended by the Irrigation Commission will be incurred within the twenty-year limit?

"And yet, my Lord, there are few countries where irrigation is so very necessary, so pregnant with possibilities for the prosperity of the people as India. Millions upon millions of acres of arid soil, vast expanses of scrub and wilderness, miles of waste and jungle meet one's eyes on all sides,

the bulk of which with judicious irrigation can be made to yield food for the millions of the country. The comparative neglect in this matter of irrigation has impressed even foreigners. The following passage from an article on Indian Irrigation by the American statesman, Mr. Bryan, headed 'Money for an Army, none for Irrigation', published in the *New York Sun* in 1907, contains a strong criticism of the Government policy :—

'There are now large tracts of useless land that might be brought under cultivation if the irrigation system were extended. Proof of this is to be found in the fact that the Government of India has already approved of extensions which, when made, will protect 7,000,000 acres and irrigate 3,000 000 more. *Ten per cent of the Army Expenditure* applied to irrigation would complete the system within five years, but instead of military expenses being reduced, the Army appropriation was increased more than $10 000 000 (Rs. 3,00,00,000) between 1904 and 1906.'

"My Lord, they are doing great things in the United States of America. Besides other projects, in the Western States alone works now in progress will cost 15 crores of rupees. Even in a country of infinitely lesser resources, Egypt, the Assouan Dam stands pre-eminently high among the great Irrigation Works of the world. But in India, with an annual revenue of over 100 crores of rupees, moneys cannot be found for working up to the modest limit of 200 lakhs of rupees a year, even though Irrigation works pay a handsome profit of over 8 per cent., because, forsooth, what with the ever-increasing Military Expenditure, the Home Charges, the ordinary needs of a complex system of administration, and the expenditure entailed by the adoption of a vigorous Railway programme, the financial capacity of the Government is wholly crippled!

"My Lord, I have heard it said that the Engineering Staff of the Government is inadequate for the execution of an elaborate scheme of irrigation. Supposing it is, the solution of the difficulty is simple. Large works can be done through contractors of established reputation for business capacity. The great Assouan Dam was constructed by a body of contractors, Messrs Aird & Co. The suggested change in the system of work will afford appreciable relief to the Government, besides securing despatch. Is the hope extravagant, my Lord, that Government will yet see its way to carry through the Irrigation programme approved by the Irrigation Commission with energy and spirit?

"My Lord, Government has no money for the vigorous prosecution of a proper irrigation policy, but is extraordinarily liberal in its outlay on Railways. In spite of universal protest from the people, in spite of the financial straits of Government, money on a lavish scale must be spent on railways; credit promised, there could be no difficulty for funds. And hence it is that even in an adversity Budget the allotment for railway expenditure is kept up at the high figure of the current year. And the bulk of this amount is going to be raised by floating loans under the new East India Loans Act, a contingency by itself of sufficiently grave import to Indian finance. In judging of these figures, it should be remembered that down to December last our total Railway Debt, according to the statement made by Mr. Buchanan in Parliament, stood at £178,600,000 out of a total of £216,000,000. But the figures need not appal any one. That is all, in the official language, *productive debt*! Government makes profit out of the business! That was the observation made by His Honour Sir Edward Baker in the course of the Budget Debate of 1907, on Mr. Chitnavis's second suggestion for working the railways by private companies :—

'Our railways do not now impose any burden whatever on Indian revenues, but, on the contrary, afford considerable relief to the taxpayer. Why it should be suggested on financial grounds that we should hand them over to private enterprise I am unable to understand.'

"It would almost seem as if fifty years of Crown rule had failed to divest the Government of the commercial character impressed upon it by the East India Company. My Lord, there are many enterprises which are calculated to prove commercially successful. An extension of the principle underlying the present solicitude for railways would justify Government in undertaking some of these as likely to afford relief to the taxpayer. But would it be contended Government ought to? Besides, what is after all the net gain to Government? It is in prosperous years, as pointed out on that occasion by Mr. Chitnavis, about one per cent. upon the Capital charge! It was much more according to the Finance Minister. The contention was that the net surplus was 'the excess after deducting all charges for interest and annuities' and did not therefore provide a basis for calculation of profit. But in commercial calculations of net profit the interest charge upon capital has to be deducted, and more. The allowance for depreciation and renewal of block is pretty heavy, this is absent from the Government accounts. The net surplus can alone supply a correct basis of calculation of net profit. Applying this test, the railways must be taken to have worked during the year at a loss. Indeed, the Hon'ble Finance Minister admits that in the Budget. The receipts have fallen off by 3¼ crores of rupees, while the working expenses have increased by two crores, i.e., a total loss of 5¼ crores of rupees in one year, a sufficiently alarming aspect of Railway finance that might well call for a halt in further extension.

"But be the railways ever so successful from a commercial point of view, what is the urgent necessity, what the hurry for a vigorous railway programme? At the end of October last the total mileage of open railways was 30,384. Is that length really so very small for ordinary purposes? One would rather think it was enough. But 'financiers, traders, and Chambers of Commerce' are clamant and their voice prevails. There is the Report of the Railway Commission, recommending 'very strongly a much more energetic railway programme, the reorganisation of the Railway Department in India, and more liberal expenditure of capital on railways'; and, unlike the Report of the Irrigation Commission, it commands the ready assent of Government. Surely a vigorous railway programme is not wanted by the people. But supposing the need for expansion and better equipment of the Indian railways is urgent, it can be best met by private companies and syndicates rather than by Government. Government need not act the sponsor longer. If the railways are a financial success, there cannot be a dearth of capitalists to finance them. The time has admittedly come when the development of the system must be left to private companies. That is the view taken by Sir Henry Kimber, M.P., Chairman of the Board of Directors of the South Indian Railway, in his thoughtful article on 'The future of Indian Railway Finance' in the *Financial Review of Reviews* of December last. The Mackay Committee, too, recommended the transference of some of the State railways to private companies on judicious terms. I fail to understand, my Lord, why Government, in spite of such weighty opinion, should cling to the old policy of godfathering railway enterprise in India, especially when it impedes development simultaneously with being a fruitful source of trouble to Indian finance. The suggested transference of execution and management will be decidedly conducive alike to economy and progress; the investment of capital will only be circumscribed by the limitations

of the money market; and Government, as appellate authority, will have splendid opportunities of enforcing up-to-dateness and excellence in management.

"Two other points demand serious consideration: the better equipment of existing lines for which 'three-fourths or four-fifths' of the capital to be borrowed in England is required ought to be done out of the revenue; and if in the past provision had been made annually and a portion of the revenue had been set apart for this purpose, as is done by all respectable companies, instead of utilising the whole revenue to swell the profits, much of the present embarrassment of Government accounts could have been avoided. I hope, my Lord, this point will receive proper consideration in future accounts. The larger employment of Indian labour on the railways cannot but have a wholesome influence on railway finance. Labour can hardly be said to be employed now with an eye to economy.

"My Lord, the complaint is not new that the Military Expenditure of this country is ruinous to a degree. With the advancement of years, settlement of frontier difficulties, the prostration of Russia after the Russo-Japanese War and the promotion of international alliances, one should have expected the expenditure to go down rather than increase, but the fact is otherwise. The expenditure in the current year is £20,754,400 against £16,929,200 spent in 1899–1900. The increase has been over 33 per cent. in ten years! This large increase has been justified on grounds of efficiency and economy. The outlay, in this theory, is a few wisely paid for the insurance of the Empire against danger, and will be found really economical in the long run. My Lord, without seeking to subject to profane criticism a policy the details and the merits of which must be supremely within the knowledge of the inner circle, several points may be laid before Government for earnest consideration. The insurance is clearly abnormally expensive, the fee paid being fully 28½ per cent. of the annual revenue! Such a lavish expenditure is hardly consistent with sound finance. And yet the cost shown in the annual Budget does not represent the whole expenditure incurred. Much of the transport work is done by the Imperial Service Troops. This item as also the cost of the Military Police and the strategic railways are not shown in the accounts.

"My Lord, efficiency is a thing singularly incapable of definition. Military authorities are by no means agreed about the utility and the urgency of the Army Reorganisation Scheme. It is difficult to prophesy what the future verdict will be. We have the high authority of Your Excellency for the conclusion that much of the expenditure of preceding periods was so much waste of money. Be that as it may, I have abundant faith in Lord Kitchener's wisdom and far-sightedness. It would be sheer ingratitude to either deny or minimise the brilliant services he has rendered to the Empire. But the Indian Army is much too large compared with the armies of other countries. In such a large army maintained anywhere else on a peace footing? Sir Charles Dilke, the veteran of an idealist, recently condemned the strength of the army with convincing force:—

'Why was the Indian Army kept upon an extravagant scale as compared with that which England could afford in this richer part of the world, and which was altogether out of proportion to that which she dared to ask the Crown Colonies to contribute? Why should there be two to one different scale between Cyprus and India?'

"If it be the case that the Indian Army is intended to serve the purposes of an Imperial Reserve, common fairness would demand the payment of a substantial Imperial contribution towards its upkeep. But far from affording relief to the Indian taxpayer, the Imperial Government has proceeded, in the vigorous words of Sir Charles Dilke,

'in the teeth of all the evidence that had previously been produced, against the protests of the Government of India, to increase a charge already indefensible, a charge which we dare not put upon any other portion of the Empire, and appeared to be the deliberate creation, behind the back of Parliament, and without the knowledge of the people of India until it was done, of a new and fresh grievance which might easily have been avoided.'

"My Lord, the whole of this Home Committee business is indefensible. It is true where the receipts and disbursements are calculated in crores of rupees the additional charge of 45 lakhs might not strike one as particularly ruinous; but the unfairness, the injustice, and the breach of compact involved are too great and too palpable to reconcile public feeling to it. The Welby Commission, after protracted inquiry, laid down once for all definite principles for the adjustment of accounts between the Imperial Government and this Government. Was it open to the Secretary of State, or for the matter of that the Cabinet, to undo the work of that Commission, to recede from the position assigned to the Imperial Government by it, and to create fresh financial obligations for this country? The report of that Commission may have been before the Committee for aught we know. The questions are, was it duly considered? If any of its decisions was modified, on what grounds, with what justification and under what authority was it done? If the matter is so plain, so reasonable, so just, why such reluctance to publish the papers? It will be difficult to resist the inference that the papers, if published, would unfold a tale of melancholy injustice. If anything is in the public interest, the publication of the report manifestly is, and the suggestion it would not have been assented. The worst feature of the business is that once the Welby Commission Report is disregarded, India is relegated to its former position of utter helplessness against the exactions of the Imperial Government, and one might shudder to think what might yet be in store for us.

"My Lord, the Hon'ble Sir Guy Fleetwood Wilson has explained the differentiation in the treatment of Crown Colonies. Without for the moment disputing the soundness of the position, it may be open to the people to urge that no arrangement which proves so eminently satisfactory to those Colonies from a financial point of view ought to be extended to India in suppression of the present arrangement which leaves her so hopelessly dependent upon the will and power of the Imperial Government.

"My Lord, all praise is due to Government for the generous Scheme of Reform, the supreme act of British statesmanship. The Despatch of the Secretary of State of 27th November last was like a gospel of peace to disturbed India, and had at once the effect of soothing the public mind, of inspiring hope for the future, of restoring trust in British statesmanship, British justice, and British sympathy with popular aspirations, of removing discontent, and of rallying round Government the great Indian Constitutional Party, who have ever been its strongest supporters and powerful interpreters to the masses of its benevolent intentions. My Lord, much has been heard of late of this discontent; it has been requisitioned in controversy in justification of their respective views by diametrically opposite schools of political thinkers, from the most uncompromising reactionist to the most liberal and sympathetic statesmen. It would be affectation to deny there is, or to be more precise there was, discontent in the land. But discontent among Indians—the mildest, the simplest, the most loyal and

law-abiding the most easily satisfied people in the world—affords food for reflection to the far-sighted statesman. It proves the existence of legitimate grievances, at any rate of unsatisfied desires and aspirations. But British statesmanship has proved equal to the occasion. Government has now dealt a death-blow to anarchism, not by repression, but by liberal political concessions; it must in course of time die of inanition. The publication of the Reform Scheme for the first time during the last three years gave incontrovertible proof of the continuance of that solicitude for the good will and the advancement of the people which has ever been associated with British rule in India. Naturally despair was dispelled, confidence was restored, the national heart leaped with joy at the sight of the glorious dawn of a new and brilliant future. Hence the unprecedented jubilation. The voice of discontent is stilled, rancour is drowned in joy. It would be a pity, my Lord, if anything supervenes to check this outburst of national joy." But nothing is better calculated to produce this unhappy result than the action since taken by British statesmen. The introduction of the principle of class representation on the basis of the fancied importance of Mahomedans has at once taken away the chief merit of the Scheme, and given umbrage to the great non-Moslem communities of India. My Lord, I am not a Hindu; I am under no personal obligations to the Hindus, I do not hold a brief; I bear no animosity to the Mahomedan. My remarks are grounded only upon my conceptions of the political necessities of the situation. And I shall be wanting in duty if I do not say that I fail to see the justice and the wisdom of Lord Morley's concessions to Mahomedan demands. Religion is widely apart from politics, and once the religious element is eliminated from the discussion, I do not understand how Hindu interests are opposed to Mahomedan interests in politics. I shall be glad to know what these so-called Mahomedan interests are. I cannot conceive them. It is a mistake to suppose that the bulk of the Indian Mahomedans are separated from their Hindu congeners by any sharp cleavage of race and tradition. In their present backward state they cannot have better representatives than Hindus. Where there are deserving Mahomedans they have as good a chance as Hindus. In Municipalities, Local Boards, District Boards and the Legislative Councils, Hindus and Mahomedans have so far worked hand in hand and shoulder to shoulder in cordial co-operation; there has never been any complaint on the score of ineffective representation, and never any demand for separate election. Even now Mahomedan opinion is by no means unanimous on the point. Why then should this wholly novel and invidious principle of election be introduced into the Reform Scheme, in supersession of a method which has so far produced excellent results, and in disregard of the fact that ample provision was made in the Scheme for the adequate representation of minorities? And what would be the result? Separate representation in all stages must be productive of considerable heart-burning among the different communities who constitute the Indian people, will interfere with administrative efficiency, and what is perhaps the greatest of evils, will accentuate and perpetuate racial differences and prevent for all time to come the formation of one united Indian Nation; in other words, will produce results the opposite of what has been the objective of British Indian statesmanship so long.

"My Lord, the question of comparative importance raises important issues and can only be the source of perennial quarrel among the different communities of India. There are communities—the Sikhs, the Rajputs, the Mahrattas—who have each as great a record of past services and past greatness as any in India. The Parsis, about whom such flattering things were said in the House of Lords, and the progressive domiciled Anglo-Indian community are likewise important. Once this contentious and invidious method of representation is accepted, how are the conflicting claims of these various communities going to be settled? If Mahomedans are granted separate representation, with what justice, with what fairness, can the privilege be denied to the other great communities? And where is all this to end in a country like India peopled as it is by a congeries of innumerable sects and races? And is the method practicable? Really this is a step well calculated to damp the popular enthusiasm for the Reform Scheme. Add to this elimination of statutory provision for the creation of Provincial Executive Councils with the resultant prevention of the popularisation of Provincial Administration, and I should not be surprised if the popular feeling oscillated back to the point from which it turned to greet with such genuine enthusiasm the Reform Scheme. That would be a disaster. My Lord, the action of the House of Lords is viewed by the people with keen and bitter disappointment, and some of the reasons advanced by noble lords opposing the measure have caused them great distress. My Lord, the people have just cause to resent their wholesale condemnation on the grounds of unfitness and incapability of impartial and dispassionate critic as in spite of their proved capacity and impartiality in difficult and delicate spheres of action. But they have one consolation: they feel they have in Your Excellency a champion of their cause, who will do all in his power to ensure them a bright future. I hope, too, the Provincial Governments will rise equal to the occasion, and by the weight of their favourable opinion facilitate the reinsertion of the deleted clause in the India Council's Bill. The people attach great importance to it, and nothing will satisfy them except its reinsertion. Mahomedan opinion coincides with Hindu opinion in the demand; the voice of the nation is unanimous. What is the danger, my Lord, in having a clause of that kind? It seeks only to vest a certain discretion in the Government which is absolutely necessary in view of the engrossing work of Parliament and its want of leisure to deal with Indian matters with that promptitude which their importance demands. Government may be trusted to use the discretion with care and proper consideration of local conditions and in consultation with the Local Government concerned. Why then the meaningless opposition to a wholesome provision? The Decentralisation Commission also recommends the reform.

"My Lord, from the generous spirit in which the Reform Scheme has been conceived and the expression of official conviction that we 'shall never again have the combination of a Viceroy and a Secretary of State who are more thoroughly in earnest in their desire to improve Indian Government, and do full justice to all bodies of the Indian population,' one would expect that, with a view to ensure the pursuit in future of the same liberal policy, all the comprehensive reforms should be placed on a firm statutory basis. The policy, my Lord, of leaving important details of administrative reform to be settled by regulations is of doubtful wisdom. Regulations, however high the source, have not the authority, the force, and the permanence of a Parliamentary enactment, and are liable to be rescinded at Executive will. So long as the happy combination continues there need be no fear; but when we have an unsympathetic Executive—by no means an unlikely contingency—the rights and the privileges secured by regulations may be considerably whittled down for no fault of the people. My Lord, not long ago even Her Gracious Majesty Queen Victoria's Proclamation of 1858, stamped as it is with Royal imprimatur and invested with the authority of age, was sought to be explained away in the very

Council. What is the guarantee then that mere regulations will command greater respect in future? It will be a wise policy to have all the important concessions so generously proposed to be granted to Indians by the Reform Scheme well and truly laid upon a solid bedrock of legal provision.

"My Lord, in any general scheme of reform provision ought to be made for, what is technically known as, the separation of Judicial and Executive Functions and the appointment of trained lawyers as District and Divisional Judges. My Lord, after the Hon'ble Sir Harvey Adamson's clear pronouncement on the subject in this Council on 27th March 1908, the public expectation ran high, and it looked as if Government had finally made up its mind to introduce the much-needed reform of the separation of the functions. The Hon'ble Member's reply to my question on 5th February last, however, has disappointed hopes. Will it not be wise to push this reform if only with a view to conciliate public opinion? May we hope to have the chance of associating this reform with Your Excellency's honoured name? The wisdom of the other reform will doubtless suggest itself to Your Excellency. It is everyway desirable that the administration of justice in the interior should be in the hands and under the control of trained lawyers. The popularity of Government largely depends upon the administration of justice, and too much care cannot be taken to place it above suspicion and to secure for it popular confidence.

"My Lord, the Government reply to my question about the creation of a Legislative Council for the Provinces I have the honour to represent in this Council is disappointing to a degree. The abandonment of the scheme of Advisory Councils leaves the only alternative of a local Legislative Council for the 'assistance and support of public expression of views on public affairs,' which the Hon'ble the Chief Commissioner desires to have. The Hon'ble the Chief Commissioner, in his admirable Note on the Government of India's Reform Proposals, further admitted that a Local Legislative Council was demanded by 'advanced public opinion.' Why then should the proposal not find favour with Government? The measure cannot surely be productive of harm. Your Excellency will pardon the freedom of their representative if he takes the liberty to point out that the people of the Central Provinces and Berar have been left in the cold shade of neglect in the Reform Scheme. In the bountiful shower of gifts they only have been overlooked. Even the right of election enjoyed by the other Provinces has been denied to them. When all Indians elect their own representatives to the Legislative Councils they alone must remain satisfied with nomination. Surely the Central Provinces and Berar have sufficient enlightenment and public spirit to deserve this right? May not they then expect the concession? The bigger Municipalities and District Councils, at any rate, can be expected to soundly exercise the right.

"My Lord, the first step in the Reform programme has already been taken by the appointment of an Indian to the Executive Council of the Government of India. We hail with pride and joy the announcement, and I take this opportunity of expressing the country's gratitude to Your Excellency on this appointment. I congratulate the Government of India on the excellence of its choice, and I also offer the nation's greetings to the recipient of the honour for the noble sacrifice he has made to serve his country.

"All told, my Lord, the year has been one of steady progress. Trouble and tribulation, anarchy and repression, punitive police and drastic legislation, secret plottings and deportations have darkened the sky; the ship has tossed and lurched in the storm; but the captain has been vigilant all through; the port is at last within sight. And when the history of the past three years comes to be written, Your Excellency will occupy the foremost place in it as statesman who, with a heritage of trouble and difficulty that might well daunt lesser spirits, with vision unclouded by passion or prejudice, with rare courage, through good report and evil report, has worked unweariedly for the good of the millions placed in his charge, and by wise and timely concessions has consolidated the foundations of the Empire and fixed it firm on the affections of a grateful nation."

The Hon'ble Mr. ASHRAW said:—"My Lord, while I regret the necessity which compels the Hon'ble the Finance Member to adopt a policy of retrenchment I must refer with gratification to the fact that the Government of India in fixing the Madras estimates for 1909-1910 have not made any material alterations in the Budget submitted. I learn with satisfaction that Madras will realize a surplus in this year of general financial depression, but I note with some concern the remark in the Financial Statement (paragraph 142) that the Provincial balance is considered ample. It is true, my Lord, that the current year is expected to close with a balance of 114 lakhs, and this is due in large measure to that tradition of economy and careful management which the Hon'ble the late Finance Member in the last Budget debate said had long characterized Madras administration, and which has led to caution in embarking on promising schemes, involving considerable initial and recurring expenditure until such arrangements could be made as would ensure in the long run the fullest regard to efficiency and economy. My Lord, though the balance is comparatively large, the Government of Madras foresees no lack of works and schemes of permanent utility upon which to expend it, not forgetting that in utilizing balances they have to be careful to select objects which will not entail recurring expenditure beyond their normal resources. The development of agricultural, industrial and technical education, and of reforms in the Forest and other departments will impose contingent charges for which it will be necessary to draw largely upon the balances. The high prices of food-grains have necessitated the grant of compensation to Government servants which in the current financial year will amount to about 12 lakhs under Provincial heads alone, and this drain upon the balances may have to be continued in the coming year longer than was anticipated.

"My Lord, last year the Hon'ble the then Finance Member held out hopes of relief to the Bengal Government, on the return of favourable times, in respect of grain compensations, in consideration of the facts that no provision was made for it in the Provincial settlement and that it amounted to 9 lakhs, and I trust that the Hon'ble the present Member may see his way to holding out like hopes to Madras which also has, I think, claims in each of these respects.

"I would urge, my Lord, that expenditure of this sort, in so far as it may be considered the result of famine, should be met out of the annual assignments made to Local Governments under the arrangements detailed in paragraphs 48 to 57 of the Financial Statement for 1907-1908.

"May I express the earnest hope, my Lord, that early orders may be passed soon on the scheme for the revision and redistribution of District and Divisional charges, a reform which is urgently called

for in the interest of efficient administration? The report of the Decentralisation Commission and the reform proposals now under discussion will shortly result in an enormous addition to the labours of district and other officers who were already in need of relief when Mr. Meyer formulated his proposals some years ago.

"I should like to draw Your Lordship's attention to the unsatisfactory position in which District Boards in the Madras Presidency stand in regard to railway enterprise. Up to the present over 150 miles of railway have been constructed by these Boards at a cost of over 70 lakhs; and the Railway cess levied in ten districts under Madras Act VI of 1900 has accumulated to an amount sufficient to construct 60 or 70 miles, while the annual revenue arising from the incidence of the tax would suffice to raise in the open market a capital sufficient to construct about 200 miles of railway. Besides this, the Tanjore District Board—described by the late Viceroy as the pioneer of local railway enterprise in India—sets aside annually a large proportion of the net earnings of its railway for the purpose of further construction, and if this practice is pursued, as it doubtless will be, by other Boards when the lines projected by them are earning surplus profits, they will be in a position to raise further capital for other branch lines. The money thus accumulating cannot be diverted to other purposes, and District Boards are anxious to proceed with the work of railway construction but are discouraged by the decision of the Secretary of State that lines constructed from loans obtained by a Local Board from Government fall under the Imperial programme of railway construction.

"My Lord, it is hopeless to expect any steady progress in lines of the class contemplated if Local Boards are subject to the restrictions imposed by the Secretary of State as they are by their nature of secondary importance from the Imperial point of view, though of the greatest importance locally. As an instance I may mention the Bezwada-Masulipatam line which was constructed by means of a loan from the Provincial Loan Account just before the Secretary of State's ruling was issued. This line, which was opened for traffic only a year ago, is already earning 7½ per cent. and is of the greatest benefit to the district, and brings in, I imagine, a considerable amount of traffic to the Madras and Southern Mahratta Railway, while the Provincial Loan Account is making 4 per cent. on the loan. Had this line not been built before the Secretary of State's ruling was issued, it would have had to be included in Imperial programmes, and its construction would have been deferred in all probability for years to the loss of the district and probably also of the parent line. I would therefore urge, my Lord, that the Secretary of State be moved to modify his ruling in such a way as to permit some small definite loan, say up to fifteen lakhs, being made annually from the Provincial Loan account for the construction of railways by Local Boards without including them in the Imperial programme.

"Another discouragement under which District Boards in Madras labour arises from the difficulty and delay they experience in obtaining satisfactory terms for the construction and working of the projected lines from the South Indian Railway Company. It may be that the interests of a Railway Company would in some instances be better served by postponing indefinitely the construction of a line—however desirable in itself—with a view to its eventually becoming an integral part of its own system, but such a line of action, however reasonable from the point of view of the Company, would not be justifiable in view of the encouragement given to District Boards to tax themselves in order to obtain facilities for railway construction. I would specially mention the case of the Tinnevelly-Tiruchendur Railway, about which negotiations have been proceeding for over 2½ years, and I would press, my Lord, for early and satisfactory settlement of terms between District Boards and the Railway Company."

The Hon'ble Mr. MACKEN said:—"My Lord, while the greater part of the civilized world has been passing through a most serious depression in trade, it was hardly to be expected that in India the revised estimates for the current year should show anything but a deficit. This deficit has unfortunately been increased owing to the fact that the unfavourable conditions which existed in the previous year have had more far-reaching consequences than could have been foreseen when those estimates were framed. On the other hand, duty has been paid this year in Bombay on nearly 20,000 chests of opium in excess of the permissible export so that well over a year's revenue from this source has been received in advance. The Hon'ble Finance Member must therefore be congratulated on having the courage to base his estimates for the coming year on existing sources of revenue without increasing taxation.

"Further, the Financial Statement is calculated to inspire confidence. The Chambers of Commerce will note with satisfaction that Government are intent on building up our stock of gold. A few months ago when the balance of trade set against India and merchants were clamouring for gold it was said that if they had only known they could get what they wanted, they would not have needed to ask for it. It was the fear that they could not get it that dominated the situation. The conversion of the unfortunate 3 per cent. rupee loan must tend to strengthen the credit of Government and again the Chambers of Commerce are to be congratulated on Government having acceded to their request, while it cannot be said that the terms offered to the holders of this loan are unreasonable. The fact that the amount available for railway development has had to be reduced by 2½ millions below the amount recommended by the Committee on Indian Railway Finance emphasises the necessity for enlisting private enterprise. I cannot quote a higher authority on this question than the Hon'ble Mr. Procter, who recently in his address at retiring Chairman at the Annual Meeting of the Bombay Chamber of Commerce pointed out that Government must reap considerable benefit by encouraging local private enterprise, that it would enable feeder lines to be built long before they otherwise would be if they were to take their place in the Government programme; that the construction of these lines would bring more land into cultivation and that by attracting rupee capital this country an opportunity of having a stake in its welfare and development. These arguments seem unanswerable. And while I am dealing with railways I should like to draw the attention of Government to the complaint of the Chairman of the Bombay Chamber of Commerce that they do not know to whom to go for expert information and advice, now that the post of Consulting Engineer to Government has been abolished and apparently the post of Secretary to Government in the Railway Branch as well. Bombay has frequently complained in the past that in spite of the whole-hearted support of

the Local Government her claims to be heard on the question of railway development have not been given that consideration to which by reason of her position and trade she is entitled, and so it is to be hoped that the situation will be watched and that if the delay, inconveniences and constant misunderstandings now apprehended by the Chairman of the Chamber are actually caused by this charge, a remedy will be found.

"It is satisfactory to note that it is possible to allot in the coming year the full moiety of the Famine Relief and Insurance Grant for expenditure on Protective Works, but the Financial Statement appears to be silent as to how the allotment will be distributed. There must no doubt be degrees of urgency, but the works which are destined to relieve certain districts in the Deccan plateau in which famine is almost chronic deserve very great consideration. I understand that a new system has been devised for these districts which, it is hoped, will induce a more constant demand for water for irrigation from the cultivators and thereby reduce the loss which usually results from protective works when the monsoon rains are plentiful. If this can be done, there is all the greater necessity for allotting sufficient funds for the completion of the Deccan schemes within a reasonable time. Lastly, those persons who have been recently exhibiting a somewhat pardonable curiosity as to the results of the labours of the Stores Committee appointed in 1905 will be gratified to find that directions have been received from the Secretary of State which should prove beneficial to local industries."

The Hon'ble RAJA SIR ALI MUHAMMAD KHAN said:—"My Lord, the anxiety which prevailed as to the character of the budget before it was laid on the table has not been much relieved by its perusal. But I find that deficits are the order of the day all over the world. The revised estimates show a deficit of 5½ crores as against the surplus of 85 lakhs budgeted by the Hon'ble Sir Edward Baker. The causes which have contributed to the financial depression appear to be such as could not have been foreseen and over which Government had no control. I am however glad that the Hon'ble Member for Finance has been able to budget for a modest surplus of 85 lakhs next year and congratulate him on the courageous manner in which he has met the situation as well as on the wisdom of the course which he has followed in not resorting to increased taxation. The shadow of the famine has not disappeared from my province yet and it is always more or less associated with other forms of suffering. In August last we were visited by an epidemic of malarial fever unprecedented in its severity. The epidemic lasted till the end of December and claimed a far heavier toll of human life than any epidemic of plague in previous years, the total number of deaths amounting to over thirteen lakhs. Sir John Hewett, with his characteristic foresight and energy, caused an inquiry to be instituted into the causes of the outbreak; but no satisfactory results have been arrived at yet. So widespread was the epidemic that agricultural operations came for the time being to a standstill, and when they were resumed the sowing of the spring crops was much delayed. The area sown was comparatively small and owing to the partial failure of the winter rains the outturn of the rabi cannot be estimated at more than 85 per cent. of the normal in the larger part of the provinces, while in the north of Oudh things are much worse. Conditions such as these cannot be deemed favourable to a decrease in the price of food-grains, and the extraordinary disturbance of economic conditions which we have witnessed of late is not likely to disappear at an early date. In reply to a question put by my Hon'ble Colleague Mr. Dadabhoy at the meeting of the 15th January last, with regard to the abnormal rise in prices, the Government were pleased to say that the subject was engaging their careful attention. I am afraid the Hon'ble Member for Finance is too sanguine when he anticipates an appreciable fall in prices as a consequence of 'a favourable agricultural position' as experience has belied such expectations in the past. The question is becoming one of extreme gravity for the middle classes, and though I recognise its complexity, I trust that this consideration alone will not deter the Government from instituting a thorough enquiry. I may mention that His Honour the Lieutenant-Governor of the United Provinces has announced his intention to summon a conference during the monsoon of this year to consider what action can be taken by the Government in connection with the rise in the price of milk and ghee. It is time that the question was made an Imperial one.

"My Lord, I have read with satisfaction paragraphs 43 and 44 of the Financial Statement which announce the decision to abolish the special grant to the army and to restrict the limits of military expenditure. But the present year appears to me to have been most unsuitable for the increase in the pay of the Indian Army. It is true that a slight reduction has been effected in the budgeted expenditure of the current year, but the figures for the next year show an increase of 23 lakhs. So far the expenditure has gone on increasing year after year, as a comparison of the figures which I give below will clearly show:—

	£
1898–1899	16,169,943
1900–1901	16,265,896
1901–1902	17,222,696
1902–1903	18,850,283
1903–1904	19,540,647
1904–1905	21,406,377
1905–1906	21,066,411
1906–1907	21,337,194
1907–1908	20,413,787
1908–1909	20,551,700
1909–1910	20,708,100

"It has risen by 18 crores or 28 per cent. during the past ten years. The need for a retrenchment in this direction has been urged in this Council before by much abler men than myself, but I may be excused for making a reference to a matter which is cognate to the question at issue. I mean the Ecclesiastical charges of the Army. They do not only show a considerable rise during the same period, namely, from 1899 to 1910, but I submit that they need not form a charge on public revenues at all. It seems to me to be opposed to the well-defined principles laid down by Government themselves that they should take no part in matters of religion, be it of the ruling class themselves. If they recognise the obligation to provide facilities of religious worship for the British soldier, the other classes of people represented in the Army have a right to make a similar demand. It is hardly justifiable that any portion of the revenues contributed by people of diverse creeds should be devoted to the spiritual well being of the British soldier. I think his religious welfare can well be left to Missionary societies

instead of being made an item of charge on the general revenues which are already heavily burdened with an excessive and ever-growing military expenditure.

"But I am chiefly concerned with the effect which the present situation has on the finances of my province. They were reduced to a condition verging on bankruptcy, and if the Imperial Government had not come to the rescue of the Local Government by making a special assignment of 41 lakhs to restore the minimum closing balance, the latter would have closed the year with a deficit balance of 21 lakhs. My Lord, I am thankful for the assistance given to the Local Government by the grant of 4 lakhs for Police Reforms. It is also gratifying to learn that the new Provincial settlement has been concluded, but I would respectfully submit that it does not much improve the financial position of the Local Government. The province was parsimoniously treated in the past; the standard of expenditure kept in sight was low and its needs were not fully recognised. The result was that it remained comparatively backward in all respects and there is vast ground to make up in consequence of the policy pursued in the past. The grant of 10 lakhs which has been made to the province is earmarked for the new hospital to be attached to the medical college at Lucknow. There is no initial assignment to enable the Local Government to carry out the much-needed educational and medical reforms. It will be impossible for it to meet the many pressing needs awaited in order to bring up the province to the standard of other advanced provinces unless the Government of India extend their generosity in future as they did this year in order to relieve the stress caused by famine.

"My Lord, it will not be going too far to say that of all the problems which affect the welfare of India, there is none of greater moment (next to its peace) than education, but there are no improvements which are so often relegated to an indefinite future as those connected with it. The Progress Report of Education in India, 1902–1907, which has just been issued is a record of substantial improvement if compared with the period which preceded the quinquennium. It shows a considerable increase in primary schools both in number and strength, but it is admitted that the increase is not proportionate to the demand. A similar tale is told by the report on Public Instruction in the United Provinces for the last year. It records an increase of 173 in the number of primary schools out of 41,847 in that of scholars. 'But speaking generally,' says the report, 'the supply of educational facilities has been unable to keep pace with the demand.' While acknowledging gratefully the efforts which have been made by Government in the expansion of primary education and in raising the level of education in general, I submit that they have proved inadequate. The absence of provision in the next year's budget of the cost of free primary education is apparently to be accounted for by the present state of finances. In my opinion the importance of the task exceeds its magnitude and difficulty, and I earnestly hope that the realisation of the prospect which was held out in 1907 will no longer be delayed when easier financial conditions prevail. As regards secondary education in the United Provinces, it calls for urgent reforms which mean increased expenditure. The schools are generally badly equipped. The furniture, such as there is, is a disgrace to modern carpentry; the apparatus for teaching is insufficient and accommodation inadequate. There is everywhere a cry for new buildings and additional classes. The inefficiency of the teachers is in keeping with the low rate of pay offered to them. The resources of the district boards are severely taxed and yet they cannot find sufficient room for the scholars seeking admission to vernacular schools. The keen interest taken in all forms of education by Sir John Hewett has led to the introduction of certain improvements. Of these the conversion of the High Schools at the head-quarters of the districts into Government Model Schools is one measure which cannot be long postponed, but the proposal has not been given effect to for want of funds. My Lord, the resources of a province of Government are limited and even under normal conditions it cannot cope with the demand which is being made upon it now for the spread of education. It will be a sad thing to crush the demand for English education which is growing everywhere through lack of encouragement. There is room for economy in other directions but to effect economy at the cost of education means a check in the moral and material growth of the country. My Lord, when the opportunity comes the grant of additional expenditure for carrying out the improvements in secondary education will be a great boon to the people of the United Provinces, and I strongly hope that their requirements will not be forgotten. I may add here that a great impetus has been given to industrial and technical education in my province by Sir John Hewett. The reluctance which characterised the educated middle classes formerly in availing themselves of the advantages of such education is fast disappearing and commerce and industry are taking a higher place in their estimation. I venture to hope that the proposals for the establishment of a technological institute in the United Provinces when sanctioned by the Secretary of State will receive the financial support of the Government of India. The problem which is staring the Government in the face is that of devising means for the provision of industrial and technical education in the country on a large scale. I sincerely trust that the situation will be faced in a liberal spirit as times permit.

"My Lord, I may be allowed to say one word in regard to railway construction. I believe that Government is not unaware of the fact that a series of collisions occurred during the last year on different railway lines. The most appalling of these accidents took place at Dasna in Meerut District in the beginning of the hot weather. It resulted in an unusually heavy loss of life and property and was the subject of a protracted Government enquiry. The Railway Board came to the finding that it was an 'act of God'. My Lord, if human foresight can avert such dangers without shifting its responsibility to higher powers, I think the fact should not be blinked. The chances of a collision are extremely minimised where there is a double line. In the interest of public safety I would urge the necessity for the doubling of the line on the Oudh and Rohilkhand Railway and would suggest that the work may be included in the programme for raising the standard of the existing railways.

"My Lord, I now come to a subject on which a great deal has been said before and to which I can add nothing new, but my excuse for referring to it is the fact that it threatens to become a standing grievance. I mean the Asiatic difficulty in the Transvaal. Matters have not advanced much since the decision of the Transvaal Government was announced in the House of Commons by the Secretary of State for India on 31st January 1908, in regard to the registration of Indians. The position of the British-Indians in the Transvaal reminds one of the position of Jews in ancient Europe when every attempt was made to extirpate them from the face of that country. The problem with which the Indian Government is confronted is not merely how to reconcile

the claims of the Indians as citizens of the Empire to settle in a self-governing colony; but in it is involved the larger and more important issue of the relations of the white to the coloured races in general. The treatment which the Indians are undergoing therein is a reflection on the white race and is a source of great irritation to the people of this country. Their recent deportation from South Africa has afforded a fresh cause for excitement. In my humble judgment a thorough overhauling of the whole question of Indian migration into British Colonies is extremely desirable. I would respectfully suggest that as trustees of Indian interests, Your Lordship's Government will keep pressing on His Majesty's Government the necessity for the removal of those restrictions which are debasing to the Indians in the Transvaal and excite feelings of bitter resentment in this country.

"My Lord, speaking at this time last year the Hon'ble Sir Harvey Adamson announced the intention of the Government of India to give a trial to the separation of the judicial and executive functions in the two Bengals. The results of this experiment will be watched with close interest in other parts of the country. I can realise fully the financial difficulties which are in the way; but I hope that the importance of the question will not be lost sight of as soon as the pressure has diminished.

"My Lord, I cannot conclude without a retrospect of the violent unrest which we have lately experienced. There were moments when we seemed to be standing on the brink of a disaster owing to the frequent display of brute force and to the 'arrows that flew in the dark', probably the work of a misguided few. To uphold the authority of law, to soothe the public mind which was in a state of tension, and, at the same time, to formulate a scheme for constitutional reform were the trying tasks which befell Your Lordship's Government. Never before has a Government placed under similar circumstances found so difficult a situation with such a remarkable success. At the commencement of the present session, Your Lordship's Government was forced to resort to coercive legislation. When I supported the Summary Jurisdiction Bill I did not do so merely because it was a measure emanating from Government, but because I was convinced that it did not in any sense indicate a departure from the fixed policy of peace and progress which has characterised Your Lordship's Government. That repression was necessary at the time, later events have fully demonstrated; and that I was not wrong in judging the scope of Government action, is proved by the fact that the new law has not been applied wholesale. The close of the year saw the promulgation of the long-waited reforms which were received with a feeling of intense relief and to quote the words of Lord Morley with 'various degrees of approval'. Harmony is often evolved out of chaos. So the reforms may be said to have brought peace and good will with them. As an Indian member of this Council, I desire to express my deep gratitude for the generous recognition of an extended right of representation and for Your Lordship's benevolent solicitude for the welfare of the country. Opinions may differ as to details; but no one can fail to appreciate the liberal spirit underlying the reform scheme and the new era of possibilities which it bids fair to provide. Destructive criticism in any quarter, at this stage of affairs, cannot but be productive of more harm than good. I hope at least that we have no 'Adelphis' at the present moment in this Council. My Lord, we are entering upon a new and important phase of administration. The best qualities of the head and heart will be called forth on the part of those who have to give practical effect to the proposed reforms as well as on their part who have to prove themselves worthy of higher responsibilities. If the efforts on both sides are sincere, they will be crowned with success. With regard to the deletion of clause 3 of the India Councils Bill by the House of Lords, Your Lordship's Government has justly recognised the necessity for creating Executive Councils in provinces where their existence may be justified by circumstances and the action of Your Lordship's Government in expressing its adherence to the provisions contained in the clause in question has given satisfaction. I take this opportunity of congratulating my countrymen on the appointment of the new Law Member and of thanking the Government for having made a concession to merit. The people of other provinces might well lay this example to heart and strive to come up to the level of educated Bengal. My Lord, I cannot here help asking myself whether political concessions will bridge over 'the tremendous chasm' that separates the rulers from the ruled? If I understand rightly, the superiority of the white to the coloured races consists in the moral uplifting of the latter by the former. It is a noble task, but it cannot be achieved through political machinery alone. It is a healthy sign of the age that the evils of aloofness between Europeans and Indians are being recognized on both sides. But the advances must be mutual. I would ask my countrymen to rise equal to the occasion and would appeal to the ruling class to meet us half-way. If the day ever comes, when racial prejudice has ceased to affect our mental vision; when colour is no longer recognized as the stamp of moral and social inferiority; when the Indian learns to realise that a bond stronger than that of territorial subjection exists between him and his rulers; when official restraint has given way to a free interchange of ideas; when want of confidence is displaced by a better understanding; when the call to duty meets with a true response on one side and real grievances evoke genuine sympathy on the other, it will be the Reform of Reforms."

The Hon'ble NAWAB SAIYID MUHAMMAD said:—"My Lord, the Hon'ble the Finance Member deserves our genuine sympathy in the very difficult task he has been called upon to undertake. He has had to frame what has been called an adversity budget—the first of its kind since 1897-1898. During the decade that has produced what is called prosperity budgets, one sees much unnecessary expenditure and in spite of solid achievement in remission of taxation—with which the name of the Hon'ble Sir Edward Baker will be honourably associated—the feeling has been encouraged to grow up that every budget is bound to bestow largesses, grants and so forth. That, my Lord, is in the highest degree demoralising. 'The ideal of State economy,' as Bastable in his famous work on 'Public Finance' says, 'is, on the contrary, to establish a balance between receipts and expenditure. A State that has very large surpluses is as ill-managed as one with large deficits. The practical rule is to aim at a slight excess of receipts over outlay in order to prevent the chance of a deficit. The position of the State as drawing its resources from the contributions of the several private economies under its charge is the reason for this course of conduct.' That leads me, my Lord, to quote the wise observation of Sir James Wilson that finance is not mere arithmetic, but a great policy. 'Without sound finance, no sound government is possible; without sound government, no sound finance is possible.'

"My Lord, as we are at the beginning of a great era which would undoubtedly tend to strengthen sound government in India let us earnestly trust that we are also going to have sound finance, and I am indeed glad to see indications of sound finance in the vigorous pronouncement of the Hon'ble the Finance Member in favour of retrenchment of expenditure. I sincerely hope this pronouncement is not wrung from the Hon'ble Member simply because he is confronted by a large deficit and that under different conditions he will not lapse into the habit of seeing in increased expenditure an incontrovertible proof of growing prosperity. Addressing this Hon'ble Council in March 1907, I ventured to state: 'The relief to the tax-payer can be but temporary unless the Government enters upon a bold policy of retrenchment. So that the reduction of revenue which we anticipate may be met without embarrassment' . . . . . 'The claims of the services are insistent and oftentimes overpowering. But the new situation forced on the Government—I refer more especially to the possible extinction of our opium revenue—indicates the path along which progress must be made, so as to bring revenue into reasonable correspondence with expenditure. The curtailment of expenditure, especially on the services, is both a political and a financial necessity.' My Lord, this time there is no relief to the tax-payer; rather the Hon'ble the Finance Member is disposed to take some credit for not asking for a rupee of extra taxation and for meeting his difficulties by retrenchments. If I may venture to say so, these retrenchments are but temporary expedients. To do the Hon'ble Member justice, in the concluding paragraph of his Budget Statement I find him saying that he can 'see no reason why, with a due regard for economy, favourable harvests and a period of peace, we should not look forward to a return of that prosperity which has characterised former years.' Let me lay stress for a moment, my Lord, on due regard for economy. That, at any rate, is not beyond the control of Government. As the Hon'ble the Finance Member tersely puts it, estimating in this country is largely a gamble in rain. All estimates have necessarily to be based upon a normal rainfall, but on two years have passed in succession in which the rainfall has been really normal. Even at the present moment there is distress in parts of the country and relief works have been opened. This is as regards estimating revenue. But estimating expenditure is largely a matter of prudence and foresight. 'Let us spend while we may, and let us retrench because we must,' does not seem to be the sense of financial wisdom. Assuming, however, that the monsoon will not fail in the forthcoming year and there will be a normal rainfall, that alone will not restore the equilibrium of Indian finance unless there is a general improvement in trade so that the railway receipts may not again fall short of the estimates. As regards the collections of arrears and suspensions of land-revenue, these again are dependent upon a seasonal and normal rainfall. So the whole the Hon'ble Member takes the right view of the situation when he says that it would be clearly imprudent to speculate on too rapid a recovery in revenue.

"My Lord, I venture to call attention to the scandalous increase in administrative charges in recent years. Not all these increases can be justified. Mr. Parnell in his well-known work on 'Financial Reform' says: 'Each public department stands prepared to give the most confident reasons why it is absolutely necessary to keep up the scale of its expenditure to the exact point at which it now is.' Speaking on the Budget two years ago, the Hon'ble Sir Edward Baker—whom it gives me sincere pleasure to see as the Lieutenant-Governor of Bengal—said, 'I have now been connected with the Finance Department of the Government of India for five years continuously, and during the whole of that period I do not believe that a single day has passed on which I have not been called upon officially to assent to an increase of pay of some appointment or group of appointments, to the reorganisation of some department or to an augmentation of their numbers. All experience proves that wherever revision is needed, either of strength or emoluments, the Local Governments and the Heads of Departments are only too ready to bringing it forward. Nor are the members of the various services at all backward in urging their claims.' And His Honour concluded: 'I cannot in the least recognise the necessity for imparting an additional stimulus to this process. On the contrary, I believe that all that is necessary is continuously being done. In this view I welcome the remarks of the Hon'ble Saiyid Muhammad, though I am not very sanguine that the urgent needs of India will permit of any actual reduction.' I submit, my Lord, this subject deserves to be carefully inquired into, for we are on the eve of great changes, probably necessitating increased expenditure. It is a matter for the consideration of Your Excellency's Government whether it is not time that small departmental committees were appointed to go into the whole question. It is a pleasure to me, in this connection, to note that the Decentralisation Commission points out in paragraph 432 of their Report how the Secretariat establishments (both Imperial and Provincial) have grown to bulk unnecessarily. The Commission, while admitting that the increase in establishments represents increase of work which is inevitable in consequence of the material, intellectual and political advance of the country bringing up new questions or necessitating the reconsideration of old ones, emphasise the fact that there has been an unmistakeable tendency on the part of all Secretariats to interfere in unnecessary detail with the action of the authorities subordinate to them. In this direction and in many other which I need not dwell upon, considerable reduction of administrative charges can and ought to be made. The necessity for retrenchment is emphasised not only by the growing contraction of the revenue from opium and any more temporary embarrassments of Government but by the fact repeatedly dwelt upon by the Decentralisation Commission that 'the growing material, intellectual and political advance of the country' has brought up new questions or necessitated the reconsideration of old ones. New developments in education have recently been suggested; in fact, we want a fresh stimulus imparted to every branch of educational work. Even primary education is in a state of suspension for want of funds. Local Governments who had shown commendable zeal in submitting proposals for the development of secondary and collegiate education have precipitately withdrawn their proposals, when they found what their educational reforms would have been officially undertaken and industrial conferences held for the consideration of questions bearing upon the industrial future of the land. It is evident that things cannot remain where they are,—all these surveys and conferences must yield some practical results. Funds are urgently wanted the growing demands of the country in this respect. for the Government cannot afford to ignore

"The Hon'ble the Finance Member has refrained from making any specific reference to the question of sanitation. The small grant made last year for this object has not been renewed this year, although there is an increase in the medical charges, to provide for 'a more active programme of sanitation'. There is perhaps no problem comprised in the vast range of problems connected with rural prosperity so important as the problem of improved sanitation. In paragraph 3 of the Financial Statement the Hon'ble the Finance Member refers to the recent deplorable outbreak of malaria in Northern India, 'which caused considerable mortality in some tracts and greatly debilitated the agricultural population, hampering the harvesting of the autumn and the sowing of the spring crops'. That is adequate testimony to the importance of the careful consideration of the subject. Hence, the supreme necessity, even from a purely financial point of view, of taking measures to organise sanitary works on a large scale. The problem of rural prosperity must be solved, and its solution depends almost entirely upon the Hon'ble the Finance Member's ability to provide funds.

"That leads me to consider the Hon'ble the Finance Member's budget proposals. In framing his budget the Hon'ble Member says:—'The result has been a sharp arrest of expenditure, both Imperial and Provincial, at no small discomfort to ourselves as well as to Local Governments, and in some cases at a temporary sacrifice of administrative efficiency.' The Hon'ble Member then says:—'But the only alternative was increased taxation, and this, in our opinion, would have been a greater evil.' After more than ten years of unbroken financial prosperity and large surpluses it would be scarcely wise to meet the first appearance of financial adversity by an enhancement of taxation. Recognising the discomfort both to the Supreme and the Local Governments, there can be no question that the wiser and more statesmanlike course has been adopted. But a condition of finance in which the only alternative courses open to a Finance Minister or either to effect a sharp arrest of expenditure, even at the sacrifice of administrative efficiency, or to resort to increased taxation, cannot be considered to be a healthy condition. What is true of Imperial is equally true of Provincial finance. Some of the Hon'ble the Finance Member's remarks upon the excess expenditure—the tendency to outrun their grants—on the part of Local Governments would seem to suggest that the control exercised by the Central over the Local Governments is not constant or, at any rate, not effective enough, to secure the necessary condition of unity between local and general expenditure. The Decentralisation Commission rightly insist that in no case can the financial powers of the Provincial Governments be so developed as entirely to eliminate the control of the Government of India, since the latter must remain responsible for the general efficiency of Provincial administration and could not allow a province to become hopelessly crippled or involved.

"Whether the small surplus which the Hon'ble Member has budgetted for will be realised or not is more than any one can say, but the position is undoubtedly grave. If there is no call for dark pessimism there is no occasion either for robust optimism. Knowing that the chief causes of fluctuations in revenue are beyond our control, the supreme need of persistent and general economy must be realised, and there will be good reason for congratulating the Hon'ble Member if the depressing experience of the year about to close is not repeated.

'My Lord, I beg to express the earnest hope that Your Excellency's Government will lose no time in investigating the whole subject of the high prices of food-stuffs prevailing. It was understood to be the object of Government to undertake the enquiry and to entrust it to officers of Government acting with outside experts. I do not know what the present intention of Government may be, but I trust an early opportunity will be taken to take the public into the confidence of Government. In view of the great suffering entailed upon certain classes of the population by the high prices ruling and their embarrassing effects upon both the Imperial and the Provincial budgets, it is desirable that an enquiry should be held. In this connection, my Lord, I observe that the Hon'ble the Finance Member anticipates a fall in prices. That anticipation seems to be scarcely justified. Indeed, so far as I am aware, the Provincial Governments do not seem to entertain any hope in that direction.

"I crave Your Excellency's permission to refer to a subject in which the Mahammadan community is much interested, I mean the management and administration of the Mahammadan charitable and religious endowments. We are grateful to the Government for managing these institutions which shows their great solicitude for the welfare of all sections of the Muhammadan population. Sometimes, and in some cases unfortunately, the management is not what it should be, and I would therefore respectfully suggest for Your Excellency's consideration the necessity of asking Local Governments and Administrations for a report on the management of such trusts existing in various Provinces, and publishing it for general information. Such an enquiry will result in their better management and will also tend to satisfy the religious communities for whose benefit these institutions exist.

"Before concluding, my Lord, I cannot refrain from expressing, on behalf of the Presidency which I have the honour to represent, our most grateful thanks to His Majesty's Government and to Your Excellency for the great measures of reform so happily initiated. I would add the expression of our earnest hope that the scheme of reforms announced by the Right Hon'ble the Secretary of State for India, with the warm-hearted support of Your Excellency's Government, may be carried through. It is not too much to say, my Lord, that the whole country is looking forward with eagerness to both the Houses of Parliament acting in unison in supporting the Indian reforms.

"My Lord, it will not be considered out of place if I venture respectfully to congratulate Your Lordship and His Majesty's Secretary of State for India on the appointment of the Hon'ble Mr. S. P. Sinha to Your Excellency's Executive Council for which the whole country is grateful. I feel in common with my countrymen that a great step forward has been taken and a momentous change effected which I hope will be followed by the happiest results."

The Hon'ble MAUNG BAW TOO said:—"My Lord, I am sorry that, owing to causes beyond his control, we are unable this year to congratulate the Hon'ble the Finance Member on the flourishing state of the Imperial finances. It may be hoped that brighter days are in store and that in future years he will present many prosperity Budgets.

"I ask leave to take the opportunity, the only opportunity afforded in the year, of calling attention to the needs and financial situation of the Province which I have the honour to represent. Financially, Burma has fallen on evil times, and I regret that I must ascribe its misfortunes in great part to the terms of the *quasi*-permanent Settlement imposed on the Province in the year 1907. Both my predecessor and myself pleaded, and pleaded in vain, for more generous treatment. The Settlement—it cannot be called a Contract—was concluded on its present basis.

"Now the theory of a Provincial Settlement, I understand, is that certain heads of revenue are shared between Imperial and Provincial, with the intention that expansion of revenue should provide for expansion of expenditure on the public needs. It is not expected that what are called the standard figures of expenditure should remain fixed and unalterable. It is recognized that if proper progress is to be made, with the growth of population and advance on modern lines, expenditure on vital objects such as, for instance, education, sanitation, public works, medical aid, will necessarily increase. In Burma, it has, I think, been recognized that something more than this is required; that for many years the development of the Province has been impeded by want of funds for Provincial expenditure. Even from the most rigidly economic point of view, increased expenditure is required, for it would be productive. In the interests of Imperial, no less than of Provincial, Funds, improvement of communications and the provision of proper establishments would be more than justified. But how has the theory of Settlement resulted in practice in Burma? The standard figures of revenue have been over-estimated and there has been no increase but rather a decrease in receipts under the most important heads. As for expenditure, so far from expansion being possible, notwithstanding that the Provincial balance has been reduced almost to the vanishing point, it has been necessary to place the estimate for public works at more than twelve lakhs less than the standard figures and to effect ruthless curtailment in all departments. The provision for ordinary public works, which experienced officers consider should not be less than 100 lakhs a year, has fallen to 69 lakhs against a standard figure of 80 lakhs. In consequence, establishments have had to be reduced, to the great distress of many persons who will be unexpectedly thrown out of employment; even works in progress have been stopped and no new works can be undertaken; the province must still be a bye-word, as well to residents, official and non-official, as to visitors, in respect of its communications, sanitation, medical relief, education, contributions to local and municipal funds, all share in the common reduction and depression.

"My Lord, I hope I may be pardoned if I speak plainly but with due respect. I speak on behalf of all communities of my loyal Province, Europeans, Burmans, and the strangers within our gates, when I say that there is a strong and growing feeling that Burma does not receive a sufficient share of her revenues for expenditure on her needs. Cut off as we are by geographical position as well as by racial differences from the rest of the Empire, we feel that we are too often overlooked, that our needs are not recognized, that we do not receive that sympathetic care which is bestowed on other and more favoured provinces. It is my duty as a responsible member of this Council to say that this feeling is likely to spread through all classes of people in Burma who take an interest in public affairs.

"As regards the financial relations between the Imperial and Provincial Governments, it is, of course, not true, as many ill-informed people suppose that Burma supports the Empire. Its actual annual contribution is less than that of any other Province except the Punjab, Eastern Bengal and Assam, and the Central Provinces. But it is true that its contribution to the Imperial Exchequer per head of population is greater than that of any other province except Bombay. It is estimated in the coming year to amount to the substantial sum of two millions and three quarters sterling. Moreover, Burma is the only province, except again Bombay, of which in recent years the Provincial contribution has increased and is still increasing. According to the Budget figures the two Bengals and Assam are to contribute in 1908-1909 2¾ crores less than in 1904-1905; Madras falls by over a crore; the United Provinces by a crore and a half; the Punjab by 25 lakhs; the Central Provinces by 65 lakhs. Bombay increases by 12 and Burma by 7 lakhs. Though Provincial expenditure in Burma has had to be reduced, the estimated contribution to Imperial in the year 1908-1910 is greater than the estimate for the current year.

"These bare figures are sufficiently striking. But did time permit me to enlarge on the needs of the Province, to show that merely from the economic point of view expenditure on a liberal scale would be justified, the picture could be made still more convincing. I am aware that Imperial finances are not in a position to enable aid to be given to Burma in the coming years. But I earnestly ask that our plight and our needs may be remembered and that when prosperity is restored our settlement may be revised, I will not say on a liberal, but on a sound economic and business-like footing."

The Hon'ble Mr. ARCAN said:—"It is extremely unfortunate that financial conditions have been so unsatisfactory as to oblige the Secretary of State to reduce the expenditure on railways from 18¼ crores to 15 crores.

"The Finance Committee's report gave hope that a more liberal supply of money would be available for railway work in the future, and I most sincerely trust that this hope may still be realized in future years and that the adoption of a figure of 15 crores is merely temporary.

"The very large reduction in railway earnings and the growth of working expenses, while producing for the last year disappointing results, seem to have been due to causes for which the Government cannot be held to blame.

"Throughout the world railways have had a bad year, the depression of trade affecting every country and naturally producing less receipts. As to working expenses, from the point of view of trade, the increase is explained and not so serious as it looks.

"The commercial community for some years past have urged on the Government of India the necessity of bringing the railways of India more up to date and put them in a better position to deal satisfactorily with a steady growth of trade. To do this large expenditure was necessary in renewals and betterments, the cost of which fell to a considerable extent on Revenue. The improvement of the railway systems of India is a matter in which trade is vitally interested and it is satisfactory to know that this improvement has been maintained even in a bad year for receipts, as a more efficient means of transport will be available for commerce when the trade depression shows signs of improving.

"It is also satisfactory to note that no action has been taken to raise railway rates, because the results of working would show disappointing results. India, unlike other countries, has hitherto had the great advantage of steady railway rates, and to know they will keep steady even when receipts are diminishing, is a great asset in existing development as it gives a feeling of security in the cost of transport by rail—a most important item in commercial transactions. I think the Government would be unwise to place any check on the steady rate of improvement of its railways that has been in progress of late years, even in the face of a possible reduction in the surplus earned by railways in the past, as though it may temporarily cause reduced net receipts the result must be of benefit to the country in the improvement of its railway property and the expansion of its power to deal with transport.

"The year has been an important one in the history of methods under which the Government carries out its railway duties.

"The Railway Board has been entirely re-organized and placed in the position it should have occupied from the beginning, and I feel justified in saying that under its new constitution the Railway Board has begun to earn the confidence of the commercial community."

"In connection with railway matters I desire to express satisfaction that provision has at last been made for the commencement of work in connection with the bridging of the Ganges by State agency at Sara Ghat. The proposal was originally mooted as far back as 1896, and after so long delay I venture to express the hope that Government will now steadily press forward with the scheme. When the bridge is completed the most serious of the difficulties which have hitherto beset the Eastern Bengal State Railway in the working of traffic to and from areas north of the Ganges will be removed. There will also be a great saving in working expenses not merely in reduced handling charges but in freedom from claims. In the evidence given before the Ganges Bridge Committee the cost of working the Ferry at Sara was estimated at 8½ lakhs of rupees per annum. This estimate included Rs 25,000 for loss or damage arising while goods were being dealt with at the Ferry. But besides ordinary claims there have been exceptional losses there, and in 1904 the burning of one flat necessitated the payment of no less than Rs 89,000 in claims. I have entered into this aspect of the question in view of proposals which have been made that the management of the Eastern Bengal State Railway should be made over to the Bengal and North-Western Railway. Opinion in mercantile circles is strongly opposed to this proposal, partly because much advantage financially is expected from the savings which will be effected by the construction of the Bridge and the transhipment of all the traffic from wagon to wagon. It is felt that the effect of the great change on the net revenue of the railway should be ascertained and considered in connection with the terms of the working arrangement before any steps are taken to make over the line to Company management.

"Whatever the issue of such consideration may be it would be premature to say, for there is also a body of opinion, which shows signs of growing, in favour of the proposition that, so far as this particular railway in concerned, the State is more likely than any Company to give back in better service and reduced rates, at least a portion of any increase in the net profits on working. These profits are, for the reasons I have already given, expected to increase, and while under any contract a large proportion of the savings would come to the State whose proprietary interests are enormous, a company working mainly on behalf of its stockholders is bound to keep their interests ever in the foreground.

"There is a further point to which I desire to allude in connection with the Eastern Bengal State Railway. I refer to the frequent changes of its Managers. The question was referred to by the late Mr Robertson in his 'Report on the Administration and Working of Indian Railways' where he pointed out that seven changes of Manager had taken place in five years. I would urge on Government the need for continuity of management and the advisability of making the remuneration of the Manager such that there need be no temptation to seek promotion elsewhere. A suggestion has also been made that a body of Railway Commissioners partly nominated by the Chamber of Commerce and other public bodies, on the model of the Port Trust, might be formed to advise or consult with the Railway Board regarding the requirements of the province and the means of providing for expected developments of traffic. This idea might be adopted experimentally in connection with the Eastern Bengal State Railway, and I commend it to the consideration of Government.

"The experiences through which we have recently passed have no doubt caused some modifications in the views held by the mercantile community as to the management of the Gold Standard Reserve on which is based the stability of our currency of monopoly rupees convertible only at the will of Government. It must be said that changes of policy with respect to this Reserve have given rise to misgivings in the minds of the commercial public and active but unavailing protests were made by Chambers of Commerce in 1906 against the decision to hold 4 millions sterling of this Reserve in *silver*. The fear that opportunism rather than sound economic principle dictated the policy of Government led the Bengal Chamber of Commerce in 1907 to recommend that the Indian Currency question should be once more thoroughly examined by a Commission of Experts. It was hoped that such a Commission would consider and advise especially as to the magnitude of the Gold Standard Reserve Fund and the manner of its investment. The limit of 10 millions mentioned by Lord Curzon in 1904 on giving 'a permanent guarantee for stability of exchange' has long since been exceeded, and in the light of recent experience one is rather inclined to agree with the opinion expressed by the Hon'ble Finance Minister in the Budget Debate of 28th March 1906 that 'there can be no limit to the Gold Reserve Fund.' 'So long,' he said, 'as India has a Gold Standard combined with a Currency which consists mainly of rupees, I consider that we are bound to set apart the whole of the profits on additions to the coinage.' After stating his reasons for this important expression of opinion he added—'We must therefore resist all temptation to use these profits for ordinary current expenditure.' Yet two years later it was decided that one half of the profit on coinage should be diverted to meet the cost of railway construction. These changes in opinion and practice do not foster confidence, yet confidence in currency matters is of primary importance.

"The recommendation to appoint a Commission was made in September 1907. A few months later the combined influences of an adverse trade balance and the financial crisis in the United States gave unexpected but weighty support to this recommendation. When the Exchange value of the

aspee fell in November 1907 to 1-3 $\frac{11}{16}$ for telegraphic transfers on London equal to about 1½ per cent. below gold point, it could no longer be said that the question was one of academic interest only: the hard logic of facts had elevated the subject to the insistent region of things practical and urgent. Yet the policy of the Government during this time of crisis was notable only for inactivity. It was not till the end of March 1908, in spite of urgent representations from the Banks, that Government commenced to offer Sterling Bills on the Secretary of State in London in limited weekly offerings. In the period from 28th March to 13th August 1908, the total sales of such drafts aggregated over 8 millions sterling. Recent experience has, in my opinion, given added importance to the proposal that a further enquiry into the currency question in all its aspects should be held. I consider that a good case has been made out for such an enquiry, and that when it is held the public should be given an opportunity of expressing their views on the whole question.

"The orders recently issued by the Secretary of State on the recommendations of the Committee appointed in 1906 to enquire into the procedure for the purchase of Government stores are welcomed by manufacturers in this country. The orders prescribe that 'articles manufactured in India from imported materials shall in preference be purchased in India when the price is as low as that at which articles of similar quality can be obtained through the India Office.' Two years ago I referred to the fact that two Engineering Firms had recently put down wagon constructing plant and that as about 60 per cent. of the cost of wagons is expended in the purchase of materials in Europe and about 40 per cent on labour and materials in India, it was expedient, in the interests of India, the purchaser, that a larger share of the orders should be placed in this country. I further stated that manufacturers in India do not ask for preferential treatment as to price, but that, being limited to one market, whilst European manufacturers have many outlets for their production, steady employment is essential to enable them to give a reasonable return on their Capital. During the past year these concerns were without orders for wagons for more than six months and had to close the works entirely during the greater part of that period. The more liberal treatment of local enterprise foreshadowed in the Government's communiqué, to which I have alluded, will, I trust, improve matters, but, as has been said more than once, on these occasions the rolling stock requirements of the Railway Companies should be made known some time ahead and manufacturers in India invited to quote for so many wagons as their works are capable of turning out. There seems no reason why steady employment throughout the year should not be given to our local manufacturers, who, as I have said, ask for no preferential treatment in the matter of price.

"I should be glad to see some legislation introduced dealing with the question of Life Assurance Companies. At the present moment any person can start a Life Assurance Company and collect premia from ignorant persons. Life Assurance stands on quite a different plane from ordinary business transactions. It is a thing which the State should encourage by every means in their power, and which they should safeguard in the interests of those who insure, in every possible manner. In England Life Assurance Companies before commencing business have to deposit a large sum with the Government as a guarantee of their good faith; they have also to furnish regular returns and the like. A similar procedure is much needed in this country, and in the Acts in the United Kingdom the Government will find all they want.

"Another year has passed and I would ask what progress has been made with the scheme for the improvement of Calcutta. I mention the subject because it is urgently needed."

The Hon'ble Mr. GOKHALE said:—"My Lord, the Hon'ble Member is entitled to the fullest sympathy of this Council and of the country in the difficult task with which he finds himself confronted at the very commencement of his tenure of office as Finance Minister of India. After a succession of surpluses extending over ten consecutive years, we have come, suddenly and almost without warning, to a year of heavy deficit, and this abrupt change is accompanied by an uncertainty about the future, which aggravates the anxieties of the situation. It is true the Hon'ble Member estimates, on the assumption of a normal season, a revenue for next year fully equal to its requirements and he even budgets for a small surplus. But reading between the lines of his statement, one cannot help feeling that he regards the prospect before him with considerable uneasiness. The Hon'ble Member bases his figures of revenue on a normal season, though such estimating is, in his opinion, 'largely a gamble in rain.' The grave depression in trade, which has so seriously reduced our railway receipts during the current year, and which, as the Hon'ble Member says, is not local or peculiar to India but is 'one of those great reactions which periodically affect the whole civilized world,' has not yet passed away, and yet the Hon'ble Member takes for railway earnings a figure £2½ millions above that of the current year, thus placing our railway activity during next year 'where it would have been in 1908-1909, if conditions had been normal, with a small extra margin for the increased mileage.' Finally the Hon'ble Member uses significant language when he says:—'I have no desire to minimise the difficulties, which it would be folly to ignore, attaching to Currency and Exchange, to the present position of the Gold Standard Reserve, and the weakness of our cash balances.' I doubt therefore if the Hon'ble Member himself feels much confidence in the estimates which he has laid before the Council, and I think that the position of equilibrium for which he has budgetted indicates more a suspension of judgment on his part than a reasonably confident anticipation of next year's revenue and expenditure.

"My Lord, a deficit of 3¾ millions sterling or over 5½ crores of rupees is the heaviest deficit we have had in any year during the last fifty years. And only once during the period has it exceeded 8 millions. That was in the year 1897, when the country was devastated by one of the greatest famines of the last century and when in addition there were prolonged military operations on the North-West frontier,—the famine costing in direct relief 3½ millions, and the military operations 2½ millions, and the accounts showing a deficit of 3½ millions. It is however necessary to remember that the current year's deficit includes a sum of £725,300 under railway charges, which should not be charged against revenue at all, being the portion of the annuity payments devoted to redemption of capital. The exclusion of this sum reduces the deficit from 3¾ millions to 3 millions. Even so, it is a heavy deficit, and in view of its serious nature I fear regret will be expressed in some quarters—I already notice a tendency in that direction—that the Government should have granted

successive remissions of taxation since 1903. I think therefore that it will be useful to recall here the extent of these remissions and their true relation to the growth of our revenue in recent years. These remissions have been three reductions of the salt-duty, each by 8 annas a maund, reducing the duty altogether from Rs. 2 8 annas to Re. 1 a maund, the exemption from income-tax of incomes between Rs 500 and Rs. 1,000 a year, the abolition of famine cesses in Northern India, and the abolition of certain local taxes on land in several Provinces. The total relief granted to the tax-payers by these various measures has been a little over four millions a year. Now to understand correctly the real bearing of these remissions on the general financial situation, it is necessary to glance briefly at the history of our finances since 1885. The first eleven years of this period were a time of extreme stress and anxiety for the Finance Minister, owing mainly to the fall in the exchange value of the rupee, which declined rapidly from over 1s2d to about 1s2d., while at the same time military expenditure was rising and the opium revenue going down. The Government met the difficulties of the situation by heavy and continuous additions to the taxation of the country, adhering rigorously to the canon of finance that the year's expenditure should come out of the year's revenues. The lowest point touched by exchange was in 1894-95, when it stood at 13-1d. to the rupee. And yet by raising the level of taxation high enough, the Government were able to realise even in that year a surplus of 70 lakhs of rupees. From that point onwards, exchange again rose steadily owing to the currency legislation of 1893, till at last in 1899-1900 it established itself firmly in the vicinity of 1s 4d. And when, three years later, the first remission of taxation was granted, the position was this:—The rupee had risen from 13-1d to 1s4d, there had also been a considerable increase of revenue under most of the principal heads; but the level of taxation still stood where it had been pushed up when the rupee had fallen to 13-1d. Now a rise in exchange from 13-1d to 1s4d meant a saving of 3½ millions sterling in the cost of remittances to England necessary to meet the Home charges, taking these charges even at the lower figure of 1894-95. And this saving the Government were morally bound to return to the tax-payers, however they dealt with the general increase of revenue that had accrued. As the various remissions put together have amounted to about 4 millions a year, it is clear that the relief granted to the tax-payers during the last six years has not materially exceeded the saving effected in the cost of Home remittances by an artificial appreciation of the rupee. It may be noted that in spite of these remissions of 4 millions a year, the revenue to-day is higher than it was six years ago, the receipts under the principal heads for the current year being over 49 millions as against 45·6 millions for 1902-03, the year immediately preceding the first reduction of taxation.

"My Lord, the year about to close has been a famine year and it is instructive to compare it with the year of the last great famine—1900-01. That famine was admittedly one of the severest as it was the most extensive of any that have been known in India, and it cost over 4 millions in direct relief. This year's famine on the other hand was confined mainly to the United Provinces and the cost of relief has been only a million. The revenue under the principal heads for 1900-02 was 43·6 millions; that for the current year, in spite of the remissions of taxation granted in the interval, was over 49 millions. (The latter figure includes the revenue for Berar, which the former does not, but the former includes the proceeds of local rates, which are excluded from the latter.) In 1900-01, there was a saving in military charges owing to the absence of a portion of the troops in South Africa, against which may be set the windfall under opium during the current year. Under Railways there was a small net revenue of about ¼ million in 1900-01, as against the loss in this year's Revised Estimates of a little under ¼ million. The Government thus had in 1900-01 a smaller revenue and had to incur a much larger expenditure on famine relief than during the current year, and yet in the former year they were able to show a surplus of 1¼ millions whereas in the latter they have a deficit of 3 millions exclusive of the sum devoted to the redemption of railway capital. This shows the extent to which the ordinary expenditure of the country has grown during the last eight years. Of course a good part of this increased expenditure has been devoted to most worthy objects, such as extension of education, improvement of agriculture, police reform, grants to District Boards, grants for sanitation, and so forth. But there is also no doubt that a portion of the increase has been due to the fact that money was available and the need for economy was not obvious. The scales of pay, for instance, of the superior grades in most departments have been augmented during the last few years. And in this connection, I cannot help recalling the vigorous language used by His Honour Sir Edward Baker two years ago in speaking of the pressure constantly brought to bear on the Finance Department in the matter. 'I have now been', said His Honour, 'connected with the Finance Department of the Government of India for five years continuously, and during that period I do not believe that a single day has passed on which I have not been called upon officially to assent to an increase of pay of some appointment or group of appointments, to the re-organization of some Department or to an augmentation of their numbers. All experience proves that where revision is needed, either of strength or emoluments, the Local Governments and the Heads of Departments are only too ready in bringing it forward. Nor are the members of the various services of all backward in urging their own claims'. I am glad the Hon'ble Member proposes to enforce a policy of strict retrenchment in all directions. If he succeeds in doing so to any appreciable extent, the present deficit will have proved a blessing in disguise! One feature of the present financial situation, to which attention may be drawn, is the greater extent of the reliance which is now placed on net railway revenue to meet the ordinary recurring expenditure of the country. Our railways, after causing a net loss to the country year after year for half a century—amounting in all to more than fifty crores—began to show a small profit nine years ago. And during the last four years, this profit reached the high average of about three crores a year. Unfortunately they have failed us somewhat suddenly this year, and I fear it will be necessary to regard this source of revenue with a certain amount of distrust in the future.

"My Lord, the Hon'ble Member has adopted, if I may presume to say so, an entirely wise course in budgetting for a position of equilibrium for next year in spite of the heavy deficit of the current year. We all hope with him that the next season will be a normal one and that the depression in trade will soon pass away. We hope also that no new clouds will gather on the horizon. There is no doubt that in ordinary circumstances and in the absence of any special disturbing factors the financial position of the country is a strong one. And by this time next year, we shall be in a better position to judge whether the causes that have brought about the present disturbance are temporary or will continue longer in operation. I must, however, confess, my Lord, that the continued prevalence of

high prices in all parts of the country appears to me to be an element of considerable anxiety in the present situation. Last year, in the course of the budget debate, I ventured to express my apprehensions on this subject, and further consideration has only strengthened those apprehensions. I think the quantitative theory of money holds good much more in the case of a backward country like India than in those of more advanced countries. Variations in the prices of individual commodities may be due to variations in the demand for them or in their supply. But a more or less general rise of prices can only point to a disturbance of the currency. Such rise need not be uniform in the case of all commodities, for in the view which I am stating, prices are a function of three variables—currency, demand and supply, and any general rise resulting from a disturbance of the currency may be modified in particular cases by one or both of the other two factors. The whole question requires a close and immediate investigation by a competent body of men, and I sincerely trust the Government have made up their mind to direct such an enquiry. The experience we have had this year of the Gold Standard Reserve must lead many of us to revise our ideas on that subject. The Government are being urged on all sides to build up a strong Reserve, but we seem to stand in this matter on the horns of a dilemma. If the mints continue idle as at present and no new rupees are coined, there will be no coinage profits and therefore no additions to the Gold Standard Reserve. On the other hand, if new rupees are coined, they will, I fear, tend to raise prices still higher in the country. And this will discourage exports and stimulate imports, and will exercise an adverse influence on our balance of trade. It has been urged in defence of the heavy coinage of rupees in recent years that they were issued solely to meet the demands of trade. The course adopted does not however seem to be justified by the results. It is important to remember that the Fowler Committee had expressed itself strongly and clearly against such new coinage until a sufficient quantity of gold was in circulation in the country. 'The Government,' they wrote, 'should continue to give rupees for gold, but fresh rupees should not be coined until the proportion of gold in the currency is found to exceed the requirements of the public.' It seems to me that the only way now out of our difficulties is to follow the example of France and the United States, and while admitting the rupee to unlimited tender, stop the coinage of new rupees and coin gold pieces instead. Of course I express this opinion with great diffidence, for there are serious considerations on the other side and the whole subject is enveloped in great obscurity. But I fear that the present half-way house will not do, and unless we place our currency on an automatic and self-adjusting basis, the clouds that are already over-head will thicken and not roll away.

"My Lord, I am sincerely pleased that as a result of this year's deficit, the special military grant of two millions a year, which has been placed at the disposal of His Excellency the Commander-in-Chief for the last four years for his re-organization scheme, will be abolished from next year. The relief afforded by the abolition to the finances is no doubt more apparent than real, for already in its place there is a permanent increase of expenditure of 1¼ millions a year—£855,100 as the permanent charge left behind by His Excellency's completed special measures, and £813,300 for increased payments to the War Office and for increase of pay and allowances to Indian troops,—with an indefinite liability to find, as before 1904, whatever extra sums the military authorities may demand for 'indispensable' special measures. Still it is a matter for satisfaction that this fixed, heavy burden which we have borne for four years is for the present at any rate off our shoulders. It is somewhat disappointing that of the 3¼ millions spent out of the special grant since 1904, only about 3¼ millions have been expended on measures included in His Excellency's original programme. It was expected that as a result of the completion of that programme there would ultimately be a saving in the military expenditure of the country. That expectation, I fear, will not now be realised, if only one-third of the scheme has so far been carried out. The increase, in the payment to the War Office, of £300,000 a year is regarded throughout the country as an unjust addition to our burdens and is deeply resented. It is understood that the Government of India protested strongly against this fresh imposition and the best thanks of the country are due to the Government for this. On the other hand the increase in the pay of Indian troops was quite necessary and has been received with sincere pleasure by all classes of the people.

"I have several times expressed my views on Railway finance in this Council and I will therefore make only a passing reference to that subject to-day. The Government propose to spend £16 millions next year as Capital outlay on Railways. Notwithstanding what has happened this year, I trust our Railways have now established their character as a commercial success. That being so, as a mere matter of finance—apart from questions, such as the relative importance of Railways and Irrigation—there can be no objection to the Government spending whatever amount they think desirable on railway construction, provided they raise the whole of that amount strictly by borrowing. This year's experience no doubt emphasises the need for caution even in railway construction out of borrowings, but I do not wish to dwell on that aspect of the question. The Government, however, have not in the past been satisfied with merely devoting loan-funds to the building of railways. They have in addition drawn on every other available resource for the purpose, and thus, during the last few years, surplus after surplus, arising out of current revenues, which might have been devoted with the utmost benefit to the people to meeting non-recurring expenditure in connection with primary education, technical education, sanitation, and such other needs of the country, has been swallowed up by this eternal, unending, insatiable railway construction! Year after year I have complained of this misapplication of our surpluses in this Council but without avail. Two years ago it did appear as though Sir Edward Baker might move a little from his position in the matter, but last year he decisively closed the discussion, so far as he was concerned, by declaring that 'the Hon'ble Member and the Government are irreconcilably divided and can only agree to differ.' My Lord, I mention these things in the hope that my contention might meet with a better reception at the hands of the new Finance Member. Our finance is the finance of a poor country, whose resources are small and whose needs in several directions are pressing and various. It is true that the application of a portion of our revenues to Railway construction leads to a corresponding reduction of our unproductive debt, but that should be no object with the Government, seeing what a mere trifle that debt is, being only about £37 millions sterling. The present year is a year of deficit, but the Hon'ble Member includes the small surplus for which he budgets for next year among the ways and means of meeting capital expenditure. This means that even if the expected surplus is not realised, the estimated amount will be devoted to railway construction out of cash balances. Again, as I have already pointed out, this year's deficit includes a sum of ¾ million under Railway

charges, which represents the portion of annuity payments devoted to the redemption of capital. Thus our surpluses, whenever they are realised, are to go to railway construction, and in addition to that, a sum of ½ million a year out of current revenues is to be devoted to the redemption of railway capital! My Lord, I protest respectfully but with all the emphasis at my command against this policy. It is, in the circumstances of India, unjust and unjustifiable, and even from the standpoint of sound financial administration, it is wholly unnecessary.

"My Lord, this is probably the last Budget debate at which observations of a general character, unconnected with questions of finance, will be permitted, and I would like to say a few words on the situation in the country generally before bringing my remarks to a close. The acute anxieties of the last year are now happily over, and the situation has undergone during the last three months a change so striking and decisive that it is almost difficult to recall the crisis through which we have passed. When the Council closed its last Calcutta session twelve months ago, there was in the air a feeling of vague uneasiness as at some impending disaster. And the country was soon startled and shocked by the appearance of anarchists on the scene. It is true their numbers were utterly insignificant, but the danger was that for a time at any rate the more reckless and irresponsible spirits in the country would think more of the daring of these misguided young men than of the wicked and detestable character of their outrages. With such a danger confronting them, the Government could not afford to sit idle or lose time. But the drastic measures of repression which they found themselves driven to adopt, both to prevent the spread of general disorder and to strike at the root of political crime, deepened still further the gloom of the situation and added to the prevailing feeling of despair in the country. It was indeed a time of grave anxiety, for large numbers of young men were daily drifting away farther and farther from their allegiance to British rule and the whole conception of one's duty to the country was undergoing a rapid change in superficial minds. Happily at this critical juncture, the sagacity and statesmanship of Your Lordship's Government and of the Secretary of State came to our rescue and the announcement of a large and generous scheme of reforms in December last at once acted like a charm, and eased the tension of the situation. And to-day the position, in spite of its undoubted difficulties, is actually clearer and stronger than it has been for many years past. A new hope is gladdening the hearts of the people, and though certain causes of soreness exist, the minds of the educated classes are steadily reverting to their old faith in the higher purpose and character of British rule. The appreciation of the supreme importance of order for purposes of real progress is all the deeper and more distinct for having experienced the shock and horror of recent outrages. And on every side there are indications that a period of closer and more cordial relations between the authorities and the people is about to begin.

"My Lord, I have said that certain causes of soreness still exist. Of these one of the most serious is the deportation of nine Bengali gentlemen under the Regulation of 1818 in December last. I have no wish to go on the present occasion into the general objections that may reasonably be urged against a resort to the extraordinary powers conferred by the Regulation. Those objections are well understood and there is no satisfactory answer to them. I feel bound, however, to say one thing. In the course of a recent debate in the House of Commons on the subject, the Under Secretary of State for India stated that these nine men had been deported because it was believed that among them were 'some leading instigators of crime.' It is true that Mr. Buchanan did not say that every one of the nine gentlemen was leading instigator of crime. But as none of them was expressly excluded from the description and as all nine have been deported, the suspicion of being an instigator of crime must attach to each one of them. Now two of these nine men I know very well personally—Babu Krishna Kumar Mitra and Babu Aswini Kumar Dutt. They are undoubtedly persons of the highest character and of deep piety, and it is incredible that either of them can have been even most remotely connected with crime. I recognize that in times of grave emergency, the Government have to decide quickly and act promptly, taking all risks—even the risk of being in the wrong. But it is now more than three months since the deportations took place. The situation throughout the country is rapidly improving. May we not hope that the Government will now reconsider this matter and take the earliest opportunity to restore these men to their homes? It will be an act of bare justice to the individuals and will give great satisfaction throughout the country.

"My Lord, certain provisions of the reform scheme have, as the Council knows, evoked keen and even excited controversy. Of these, the greatest opposition has been naturally encountered by the proposal to appoint an Indian member to your Lordship's Executive Council. The question, however, is now laid at rest by the announcement made five days ago that His Majesty the King-Emperor has been pleased to approve the appointment of Mr. S. P. Sinha to succeed Sir Erle Richards as Law Member of the Council. My Lord, the day when this announcement was made will always be remembered as a red letter day in the history of British rule in India. A momentous step has been taken and a most signal vindication offered to the people of this country of the noble pledges contained in the late Queen's gracious Proclamation. I am confident that the Government will have no cause to regret what they have done. The trust and courage which they have displayed will be repaid a hundredfold in the new ties of attachment and gratitude which will bind the country to British rule, and the administration will be all the stronger for coming closer to the hearts of the people. The opposition to clause III of the new Reform Bill has come principally from certain retired administrators and civilians, whose connection with India terminated sometime ago and who have not been in touch with the rapid changes of thought and sentiment which have taken place in the country during the last three years. Now that the tension has relaxed, these gentlemen would evidently like to part with as little real power as possible, and they have not hesitated to get the clause rejected by the House of Lords in the face of the opinion of the Government of India and the Secretary of State. Their action has caused deep and widespread disappointment throughout the country, for there is no doubt that administration by a Council is a higher form of Government than a single man rule, and the proposed change is needed to meet satisfactorily the altered requirements of the situation. There is room yet for the hope that the clause will in the end be restored after all, and it will be worse than unfortunate if this hope is not realised, for that will mean that the proposed scheme of reform has been put back in a most important particular. The third question connected with the reforms, round which controversy has raged for some time, is that of Mahomedan representation. As this question is arousing a considerable amount of feeling in the country, I would like to state briefly my own view

of the matter. That view is practically the same as that of the Government of India, and I have embodied it in the note which I had the honour to submit to the Secretary of State last September on the subject of constitutional reforms. I think the most reasonable plan is first to throw open a substantial minimum of seats to election on a territorial basis, in which all qualified to vote should take part without distinction of race or creed. And then supplementary elections should be held for minorities which numerically or otherwise are important enough to need special representation, and these should be confined to members of the minorities only. What minorities in the different Provinces should have special representation and how many seats should be assigned to each minority must depend upon the special circumstances of each Province. It will not do to be guided in the matter by a strict regard for numbers only; for it may be necessary at times to give special representation to a minority so small as not to be entitled even to a single member on a strict numerical basis. This was practically the plan advocated by the Government of India in their despatch as I understand it, and now that the idea of joint Electoral Colleges has been abandoned, I earnestly trust that it will be carried out. The great advantage of this plan is that it provides for composite action by all communities up to a certain point and then it prevents injustice, in practical operation, to minorities by giving them special supplementary electorates of their own. My Lord, it has been urged by some of my countrymen that any special separate treatment of minorities militates against the idea of the union of all communities in public matters. Such union is no doubt the goal towards which we have to strive, but it cannot be denied that it does not exist in the country to-day and it is no use proceeding as though it existed when in reality it does not. Not only this, but unless the feeling of fairness in the minds of minorities is removed by special separate supplementary treatment such as is proposed by the Government of India, the advance towards a real union will be retarded rather than promoted. One thing, however, must here be said. The idea of two water-tight compartments for Hindus and Mahomedans separately will not promote the best interests of the country, and moreover it is really not feasible. For there cannot be only two such compartments, unless all minorities other than Mahomedan are to be joined to the Hindus, in which case the division will practically be Mahomedans and non-Mahomedans. Further, where only one member is to be returned by a whole province, as in the case of land-holders or the non-official members of some of the Provincial Councils, any division of those who are qualified to vote into two or more groups becomes impossible. The objection has been raised that under the plan of the Government of India, members of minorities will vote in general election as also in their own supplementary election. But the matter must be looked at in a large way and in a practical spirit. The aim is not to secure a scientific accuracy of method but to obtain substantially just and satisfactory results. Let it be remembered that a member more or less for either the Hindus or the Mahomedans does not really much matter. The existence of the Government is not to depend upon the votes of non-official members, neither are its members to be drawn from these who are in a majority in the Councils. Let it also be remembered that the most important part of the proposed reform of Legislative Councils is the power that will be conferred on members to raise discussions on administrative questions in the Council and for this purpose the exact proportion of members returned by any community is a matter of small importance. My Lord, I respectfully suggest that the Government should take an early opportunity to make a clear and firm declaration on this subject, calculated to allay apprehensions and give reasonable satisfaction to all parties. It is necessary that the new arrangements should be inaugurated with the utmost good-will from all sections of the people. I earnestly appeal to my countrymen—both Hindu and Mahomedan—to exercise special mutual forbearance at this juncture and meet each other half way. We owe this to ourselves and to our country's future; we owe it also to those who are granting us these important measures of reform.

"My Lord, in this connection may I offer a word of personal explanation on this occasion? I see from the papers that have arrived by the last English mail that the note on constitutional reforms which I submitted to the Secretary of State in September last and to which I have already referred here to-day has come in for a good deal of comment in England. Now what I want to say about that note is this. There was nothing surreptitious or private about it. It was submitted by me to the Secretary of State for India in my capacity as a representative of the Bombay Presidency Association, publicly deputed by that body to proceed to England and lay their views before the authorities there on the proposed reforms. The note was only a summary—with very slight modifications suggested by the discussions I had with a number of public men in England on the subject—of the views which the Association had already laid before the Government of India in an exhaustive memorial and before the Decentralisation Commission in another memorandum. On my return to India I noticed attempts made in certain quarters to rouse Mahomedan feeling against the reform scheme, as outlined in Lord Morley's despatch, by representing it as a result of Hindu intrigue in London. And after a time my name was openly mentioned in that connection. As the line I had taken on the Mahomedan question was practically the same as that of the Government of India, I thought—and several of my friends agreed with me in this view—that the best way to counteract this mischief, which threatened to grow quite serious, was to publish the views which I had laid before the Secretary of State. Before communicating the note to the Press, however, I sent a copy to Sir Herbert Risley, requesting him to include it, if possible, among any fresh papers on reforms that the Government might issue—a request that he at once and very courteously complied with. I took this course because it was thought necessary in the best interests of our public life that no room should be left for the allegations of intrigue against Mahomedans, which were being openly and unscrupulously made. There was no thought of suggesting that it was the note that had influenced the Secretary of State in his decision, and no such suggestion has ever been made by me by word or by whisper. As regards the attacks made on the Indian Councils Bill by the opponents of that measure on the score of its supposed connection with my note, they are of course the usual amenities of party warfare in England. All the same they are most unfair. Any one who reads the despatches carefully will see that nine-tenths of the scheme, even in its final form, is really the Government of India's. And even in the few points in which the Secretary of State has gone beyond the Government of India's proposals, he had strong support of an official character behind him—a support that was bound to be far more influential than a note containing merely the views of a public body in India. Thus we all knew that in regard to the appointment of an Indian to the Viceroy's Executive Council, had it not been for Your Lordship's strong personal interest in the matter, that reform would never have come. As

regards Provincial Executive Councils, it is really the Decentralisation Commission that has pushed the question to the front. And in the remaining matters, it is known that the Secretary of State has acted on the recommendations of Lord Macdonnell and his colleagues on the Special Committee. It is true that some of the reforms which Indian public men have from time to time been advocating have found a place in the scheme finally adopted by Government. But that only shows that our proposals were not so very unreasonable after all, and that when they came to be officially examined in a serious spirit they were found to be quite practicable. The fact is that the path of constitutional reform in India is really extremely narrow and those who want to advance along that path have no choice but to have in view more or less the same stages and almost the same steps. To safeguard the essential elements of British supremacy, to associate the people of the country more largely with the administration of their affairs, and to do this cautiously, impartially and at the same time in accordance with ideas and aspirations which western education has fostered in the land these factors of the problem do not leave a wide margin for differences of opinion except in regard to minor details. Of course those who do not want to advance do differ fundamentally from those who do; also among those who want to advance there may be differences of opinion as to how many steps may be taken at a time. But there is not much room for any striking originality or novelty of solution in determining the path. Moreover, the interests involved are too large and too serious to permit of the authorities going in search of originality for mere originality's sake.

"These controversies, small and great, will however soon come to an end, and before long they will probably pass out of men's minds. But the reforms that will be inaugurated will remain, and they will open a new and important chapter to the people of this country. As far as one may foresee, the chief characteristic of the next few years will be a greater consideration for public opinion on the part of the authorities, a larger realisation of the difficulties of the administration on the part of the people, and a closer co-operation between the two sides in promoting the moral and material interests of the country. It is idle to expect that with the introduction of the reforms all existing misunderstandings between the Government and the people will vanish; and it will be even more idle to imagine that, as time rolls on, no new occasions of friction will arise or no fresh misunderstandings crop up. But there is no doubt that when the proposed reforms are completed, the administrative arrangements of the country will have been brought into reasonable harmony with the present requirements of the people; and as regards the future, we must be content to let it take care of itself. I think it is safe to say that when, in later times, the eyes of our countrymen turn back to these days, they will see two figures standing apart from the rest. One will be Your Excellency and the other Lord Morley. My Lord, I am at a disadvantage in speaking of Your Lordship in your presence; but the occasion is exceptional and I trust the Council will forgive me for any apparent breach of propriety. The country owes a deep debt of gratitude to Your Lordship, both personally and as the head of the Government of India, for these reforms. You had not been many months in the land before you recognized frankly and publicly that new aspirations were stirring in the hearts of the people, that they were part of a larger movement common to the whole East, and that it was necessary to satisfy them to a reasonable extent by giving the people a larger share in the administration of affairs. And throughout your purpose in this matter has never wavered. Your Lordship started the first deliberations in your Council on the subject. The tentative proposals published in 1907, which had caused great dissatisfaction, were revised and recast under your own direction, and nine-tenths of the scheme in its final form is that of the Government of India. But this is not all. The throwing open of your Executive Council to Indians—which in some respects is the most notable part of the reforms—is principally Your Lordship's work. Serene, clear-sighted, supremely modest, Your Lordship has gone on with the work of reform with noble courage amidst extraordinary difficulties, and I am sure your greatest satisfaction will be that when you lay down the reins of office you will leave to your successor a task far less onerous than the one you inherited. My Lord, among the many great men who have held office as Governor General in this country, there are three names which the people cherish above all others—the names of Bentinck, Canning and Ripon. I venture to predict, both as a student of Indian history and as one who has taken some part, however humble, in the public life of the country for the last twenty years, that it is in the company of these Viceroys that Your Lordship's name will go down to posterity in India. Of Lord Morley I will say only this. It would have been a sad thing for humanity if his tenure of office as Secretary of State for India had produced nothing more than deportations and Press laws. One who has taught us highly and to whose name such great honour attaches even in distant lands cannot afford to be 'as other men are—a slave of routine and a victim of circumstance.' However, his great Liberalism has been amply and strikingly vindicated even in so difficult a position as that of the head of a vast bureaucracy, and the temporary misunderstandings of friends and the unworthy taunts of opponents will not have been borne in vain, when the full results of the present measures of reform show themselves in this country. That passage in his speech in the House of Lords, foreshadowing Mr. Sinha's appointment, with its phrase 'one of the King's equal subjects,' has touched a chord in Indian hearts which will keep vibrating for some time. It is a passage that will live in the history of this country—in any case it will remain engraved on the hearts of the people. My Lord, I sincerely believe that Your Lordship and Lord Morley have between you saved India from drifting towards what cannot be described by any other name than chaos. For however strong a Government may be, repression never can put down the aspirations of a people and never will."

The Hon'ble Mr. HARVEY said:—"My Lord, the anticipations formed last year as to the probability of a decline in our sea-borne trade have unfortunately been only too completely realised. The causes which have operated to produce the depression in the world's markets, and the special circumstances which have aggravated it in this country, have been referred to in detail in my Hon'ble Colleague's Financial Statement, and it would be a waste of the time of the Council if I were again to enumerate them at length. I may, however, add with reference to one of our staple industries that, while locally manufactured cotton cloth is suffering from congestion of stocks in the same way as imported piece-goods, there has been some revival in the exports of yarn, and the results of the year have not been as unfavourable as general conditions might have led us to expect. Stocks in China are reported to have decreased materially and the prospects there have improved, but it is a matter of some regret that the exports of yarn to Europe, which began to develop recently, are shrinking in consequence chiefly of the want of uniformity with European standards in point of reeling and count.

"The general outlook is on the whole encouraging and there are signs of a return to normal in the export trade. A larger area is returned as being under cultivation with oil-seeds and wheat, and substantial increases are expected in the outturns of rice and cotton. Freight rates are hardening in anticipation of an active wheat season in the western shipping ports, and if the expectations of improved prospects throughout the world is realised, the next few months ought to show indications of a movement of a more healthy kind than has been present since the latter half of 1907.

"I will now refer to certain legislative measures of interest to the commercial public which have been undertaken or will shortly be introduced. At a previous meeting during this session, I stated that it was our intention to postpone the revision of our Companies Act until the consolidation and amendment of the English Companies Act which was then pending in Parliament had been carried out, as it has been decided that our law should follow as closely as possible that of England. The Bill has since become law, and we shall take into early consideration a similar revision of our Act. The necessity for this has been the subject of much discussion during the past year in the Press, and the amendments will take some time to prepare. In the meanwhile, we are proceeding with two small amendments both of which are sufficiently urgent to justify immediate action. Under the law as it now stands, companies registered in India are not permitted to pay dividends out of capital during construction, though two special Acts have in the past been introduced to permit of railway and tramway companies doing so. Recently, however, representations have been made to us that the success of certain important industrial undertakings was likely to be handicapped by the absence of any provision in the law permitting them to pay interest out of capital during the necessarily long period which must elapse before they pass out of the constructive stage, and we have decided to assist them in obtaining this concession which, subject to certain conditions, is enjoyed by all industrial companies registered in England. The second amendment is one which has been pressed upon us by the Bombay and Madras Chambers of Commerce and will empower joint stock companies in certain circumstances to re-issue and keep alive debentures. We trust that the Bill which has been drafted to give effect to these proposals may be passed into law before long.

"Legislation has been initiated and carried through, during the current year, to provide for several points of importance in the Merchant Shipping Law. It was brought to our notice that section 4 of the Indian Steamships Act, 1884, conferred an advantage on foreign vessels (carrying more than 12 passengers) as compared with British vessels, in the matter of obtaining a certificate of survey. This section has now been amended so as to place British and foreign vessels on the same footing. Similarly by providing that certificates of partial survey, granted by the Board of Trade or by a British Colonial Government, which were not hitherto recognized, shall be accepted, we have removed another disability formerly imposed on British vessels. The Indian Merchant Shipping Act, 1859, which deals with the safety of shipping, has also been amended, and foreign ships in Indian ports will now be required to conform to the Indian deck and load-line regulations in the same manner as British vessels.

"One of the special matters to which a reference was made last year was the amendment of the law relating to patents. The Bill which was then promised has been drafted, and in September last it was distributed to Local Governments, patent agents and others with the view of eliciting opinions from the manufacturing public and others concerned in the protection of inventions and designs. In its main lines the draft Bill follows the provisions of the United Kingdom Patents and Designs Act of 1907, though it has not gone quite so far as that Act in the matter of compulsory working in the country, for which India as yet is not sufficiently advanced. We have not yet received replies to all our references but we hope that legislation may be possible next session.

"It will be within the recollection of Hon'ble Members that in December 1906 the Government of India appointed a Committee, presided over by Sir Hamilton Fraser-Smith, to inquire into the conditions of labour in textile factories in India. This Committee's inquiry was of a preliminary character only and a representative Commission was appointed in October 1907 to investigate the labour question in respect of all factories, and to consider the various suggestions and recommendations which the Committee had made. Their report was published in July 1908, and the opinions of Local Governments and public bodies were invited with reference to the suggestions contained in it. These opinions have now been considered; a Bill has been prepared to give effect to the decisions finally arrived at and is being submitted to the Secretary of State. I am not yet in a position to explain the provisions of the measure, but I hope that it will be possible to allow a considerable period for criticisms before legislation is undertaken.

"The Hon'ble Mr. Dadabhoy has referred at some length to the policy of the Government of India in industrial matters, and has proposed, without any serious examination of financial or other effects, the imposition of protective duties, the grant of bounties, and other economic devices, the merits or feasibility of which he does not, I am certain, expect me to discuss on the present occasion. Most of the other points which he puts forward were dealt with at some length by the Hon'ble Sir John Hewett in his speech in this Council three years ago. The attitude of the Government of India and the lines on which the Department of Commerce and Industry proposed to proceed were fully explained and these have not altered in the period that has elapsed since then. But in the meantime a considerable advance has been made. It is impossible and would in any case be most undesirable to attempt to centralise work of this kind in any Department of the Government of India. Local circumstances and local needs can only be properly gauged by Local Governments; the last condition we seek to impose is uniformity. The Local Governments whose attention was invited at an early stage of the existence of the Department to the necessity of fostering industrial enterprise have responded most cordially, and during the current year we have forwarded to the Secretary of State, with our hearty support, the comprehensive scheme of industrial and technical education framed by the Government of the United Provinces. In Bengal and Eastern Bengal and Assam surveys of the industries and resources of the Provinces have been completed, and a conference has just been held at Dacca. In Madras a conference was held last year and a new Department of Industries created; in the Central Provinces a survey has been carried out and in Bombay the handloom industry has been selected for special enquiry, and His Excellency the Governor has taken active steps for the foundation of a Chair of Commerce at the University. In this way a great mass of material has been collected

and made available to the public, and schemes are on foot for the provision of further facilities for technical and industrial education. I do not think it can fairly be said that Government has not done much, but there is a point at which Government assistance must stop and the enterprise of the people must take up its part. I should be sorry to think with the Hon'ble Member that Indians are wanting in the business qualities which are required for success. Surely his experience of their great commercial and industrial prosperity in Bombay and the Central Provinces should have saved him from such an error. But we are passing through a period of depression aggravated by unrest; capital is shy, and enterprise, especially in the smaller centres, must be restricted until better times come. In the meantime Government will steadily pursue the policy to which I have referred. The Commercial Intelligence Department has been developed and is ready to supply much useful information of the character which is indicated as being required; it will, as part of our policy in connection with the purchase of locally manufactured articles, collect and publish information regarding local sources of supply; but it will not, as the Hon'ble Member seems to suggest it should, attempt to act the part of financial adviser to intending investors or advertiser of the wares of individual firms.

"In 1907-1908 important reductions were made in postal rates, and the revenue must be given time to recover before we can make a further advance in this direction. It has however been found possible to make a small concession in respect of weight, which will assist the newspapers.

"The Council will perhaps expect to hear something about the changes which have been introduced into our telegraph system. The various measures introduced have attracted much attention from the public, such in turn has been discussed and debated, and the Department has had to carry on its work under quite exceptional difficulties. I have every hope, however, that the process of reorganization will eventually produce the most beneficial results. No Department can hope to escape from periods of stress when it is called on to put its house in order, to modernize its machinery and to bring its methods up to date. If in the case of the Telegraph Department the convulsion has been unusually violent and prolonged, the reason must be found in the fact that the task of reform had been postponed long after the proper time for undertaking it had come.

"The state of affairs which Government set itself to remedy may be summarised as follows. The methods of traffic management which were in force were antiquated and obsolete, and while they imposed an unfair strain on the staff they were directly productive of delay in dealing with public telegrams. The staff itself was dissatisfied with its pay and prospects. At the same time the financial position of the Department was unsatisfactory. Government was involved in unnecessary and wasteful expenditure, while the rates for messages were such that a large part of the traffic was transmitted at a loss. The process of reform may, therefore, be said to have had three objects. In the first place the work of signal offices had to be so organized that a prompt and efficient service might be rendered to the public. In the second place it was necessary to ameliorate the conditions under which the staff worked, and to improve and simplify the scale of pay. In the third place the expenditure of the Department had to be narrowly scrutinized with a view to retrenchment, and the message tariff so fixed as to prevent or at least to minimize loss. All these three objects have been steadily kept in view. Economy and efficiency are inseparably connected, and with a discontented staff the attainment of either is impossible.

"There is, I think, every reason to congratulate the Department on what has been accomplished in the direction of reform, and the public recognize and appreciate the improvement. Perfection is not attainable at once and the Department has still much to do, if the ground which has been gained is to be kept and the standard to be raised still higher. But at least a good beginning has been made, and the acceleration of all messages has been most striking. In March 1908 in the thirteen largest telegraph offices in India only 12·4 per cent. of the messages were despatched within ten minutes of receipt, while 54·8 per cent were delayed for more than forty minutes. In January 1909, 58·6 per cent. of the messages in those offices were being despatched within ten minutes of receipt, and only 11·1 per cent. were delayed for more than forty minutes. The results obtained in certain smaller offices have been even better. We had some difficulties with the staff in the early part of the year, into the details of which I need not now enter. But I may say that we have introduced more suitable hours of work, and reduced Sunday and holiday duties as much as possible, and we have, at a cost of some Rs. 5½ lakhs per annum, redeemed our pledge to improve the pay and prospects of the men. They in their turn have co-operated loyally with their superior officers in the carrying out of reforms, and are entitled to a large share of the credit for the improvements which have been effected.

"A recent change, which affects the staff very little, but the public a great deal, must be referred to briefly, I mean the substitution of two classes of messages for three and the revision of the rates. The triple classification was fast becoming obsolete and the time had come to get rid of one class. Every acceleration in the transmission of messages meant that the percentage of deferred telegrams to the total increased; and as the four-anna telegram was entirely unremunerative, the financial position was serious. The result was that Government were compelled to raise the minimum charge for telegrams of the lowest class. The change was made with reluctance, for in a country like India telegrams must be cheap if the people are to use them to any great extent; but when the alternative was to fix on the general tax-payer an increasingly heavy burden for the maintenance of telegraphs, there was no option left.

"To the strenuous work of the year Government and the Department have had the benefit of the advice of Mr. Newlands, and are much indebted to him for the able and practical way in which the various reforms have been devised and the untiring energy with which he has assisted in their introduction.

"In the matter of Railway administration some important alterations were made during the year. The status of the Chairman of the Railway Board was raised to that of President with the power to overrule his colleagues; the Board and the establishments working under them were removed from the control of the Department of Commerce and Industry and constituted a separate Department of Government with the title of the Railway Department. The new system was brought into force with effect from the 1st October 1908 and has worked in the most satisfactory way. The abolition of Consulting Engineers to which I referred last year has in the Board's opinion resulted in an improvement in the

disposal of work without any sacrifice of efficiency, and the Governments of Bombay and Burma have found it possible to dispense with the assistance of the officers who were temporarily entertained for railway work in their Secretariats until experience of the new methods had been gained.

"The effects of the general trade depression have been reflected very plainly in the earnings of our railways. The figures relating to these have already been fully explained and I need not go over the same ground again, but I am glad to be able to say that there are already some signs of improvement, and with the prospect of a favourable wheat crop in Northern India and the amelioration of famine conditions generally, it is hoped that the gross receipts will to a large extent recover their position in the coming year. The Budget Estimate has accordingly been fixed at a normal figure.

"A noticeable feature of the present year is the absence of general complaints from merchants and traders regarding the shortage of wagons, of which so much has been heard during the past few years. This, of course, is partly due to the depression in trade; but the strenuous endeavours which all railways have been making to improve their existing stock, and to supplement it by large additions, as well as the additional facilities which have been provided to enable stock to be economically used, have no doubt placed railways in a much stronger position to meet the demands of trade for transportation, and it is hoped that when trade revives, the full effect of this will be made apparent. During the year 1903, 385 engines, 679 coaching vehicles and 9,987 wagons were actually added to the stock of railways, and 444 engines, 2,083 coaching vechicles and 10,0a2 wagons were under supply, while sanction has been accorded for a further addition of 59 engines, 139 coaching vechicles and 2,334 wagons. These are figures which should prove very re-assuring to those using railway transportation.

"The Hon'ble Mr. Dadabhoy's criticisms on railway matters are of a somewhat intangible character, but I will offer a few remarks in reply to what appear to be the principal points. He remarks in the first instance that there is a universal protest from the people against the present scale of expenditure on railways. The Railway Board, however, report that this is very far from being the case and that the necessity for extension is being pressed on them by all classes of traders, and persons in various parts of India, and that their great difficulty lies in deciding which of the many schemes demanded should have precedence in the order of construction. Since 1902-1903 the net revenue on railways has been sufficient to meet all interest charges on capital raised and expended on railway construction, and to yield besides a handsome surplus to the country, and if in the last year we have had a set-back, we have every reason to believe that it is of a purely temporary character. It is true that our Budget for the coming year is necessarily cautious, and though provision for capital expenditure falls almost entirely outside it we have recognised the desirability of husbanding our ways and means by reducing our programme by 8½ crores, more than this it is unnecessary to retrench. The bulk of the available funds will be devoted to bringing existing lines up to the standard required by the development of traffic. Expenditure under this head consists mainly of the addition of new lines, the construction of yards and crossing stations, the purchase of new and more powerful rolling-stock in addition to the existing supply and so forth, and schemes of this kind cannot, as the Hon'ble Member lightly suggests, be charged to Revenue, which already, as the current year's working charges show, bears the cost of very heavy improvements in the existing facilities and its full share of any replacements. I do not propose to attempt to deal with the complex question of State and Company ownership, about which so much has been said and written, but I think it is a fair statement to make that if India had not provided funds either directly or by means of guarantees for the construction of railways the development of these facilities would have been very materially retarded. And without adopting the view that all railways should be nationalised, a policy for which there is much notional as well as individual authority, I may say that few people would hold that Government have themselves open to any reproach by providing communications and means of transport, when these would otherwise be unprovided. It is unquestionable that the policy of Government in this matter has been in every way greatly to the advantage of the country, and the industrial development, as the necessity for which the Hon'ble Member has laid such stress, will naturally require increased facilities for the exchange of commodities. I do not quite understand what the Hon'ble Member proposes to substitute for the present system. We are apparently to find some organization that will buy us out and will provide funds for all future construction and working; we are at the same time to reserve some sort of control as an appellate authority to enforce 'up to dateness' and 'excellence in management'. I am afraid that any ideas of this kind give little promise of practical fulfilment. An administration working with its own capital would naturally want to be free as far as may be of Government interference, and it may be taken as a truism that for all control, other than that relating to the public safety and convenience, we have to pay in one form or another. We do not claim that our present system is an ideal one, but it has fulfilled a very useful purpose. We hope to attract more outside capital by giving Companies a greater direct interest in the lines which they manage for us, by offering, if the Secretary of State approves, more remunerative terms for the construction of branch lines, and in other ways, and we look to these means for an increase and not a reduction in our present rate of progress.

"In the preceding remarks a number of general criticisms which have been made have been replied to, but there are one or two specific matters to which I may briefly refer. The Hon'ble Mr. Macleod has referred to the policy of Government with regard to the encouragement of private enterprise in the matter of railway construction, and I would invite his attention to the recommendations of Sir James Mackay's Committee. The Government of India are inclined to encourage the construction of Branch lines by separate agencies and to give more favourable terms than those at present prescribed by the rules, and they are making a recommendation to this effect to the Secretary of State. It must not, however, be forgotten that what is ordinarily known as 'private enterprise' here generally requires a subvention in one form or another from the State. I am not aware that since the establishment of the Railway Board Bombay has been deprived of a hearing in Railway matters, and I am certain that the Board will always be ready to give such advice and information as may be available.

"With reference to the Hon'ble Raja Sir Muhammad Ali's remarks regarding the accident at Dauna, I may say that he is mistaken as to the finding of the Board, and that we have no desire to shift the responsibility to higher powers. Most searching enquiries were held, both departmentally and in the Courts, and it was clear that the human agency was at fault though it was impossible to establish the guilt of any one particular person. The working of the tablet system has been thoroughly enquired into and I am informed that safety and reliability have been secured.

"The curtailment of the programme will not interfere with the progress of work on the Lower Geogm Bridge at Sara, a project which after many vicissitudes has at last ceased to be the subject of continual controversy.

"A definite site below Sara has been selected; the alignment of the approaches is in course of being determined and proceedings for the acquisition of land will shortly be put in hand. As soon as the rains are over a commencement will be made with the extensive brick burning operations that will be necessary and arrangements will be undertaken for bringing the large quantities of material for the protection works to the site; the temporary lines and yards required for dealing with the material trains will be laid out and the erection of workshops and quarters will be proceeded with. Provision has also been made for the first requirements of rolling stock and plant which will be needed during construction. In the meantime the design for the bridge is being carefully considered.

"The site of the Sara Bridge having been settled, public attention in Calcutta has now been turned to the proposal of the Bengal and North-Western Railway to take over and work the Eastern Bengal State Railway. The relief from the necessity of providing funds annually for capital expenditure is the only attractive feature of the proposals, and we realise that there may be disadvantages which will more than counterbalance this. Reference has been made to the Local Governments and Chambers of Commerce who are interested in the matter, and their views will receive full consideration before the Government of India communicate their recommendations to the Secretary of State.

"I have, finally, a few remarks to make in amplification of the Press communiqué which was issued a few days ago announcing the decision of the Secretary of State in respect of the recommendations of the Stores Committee. It has been decided that their Report should not be published, but it may be of interest to mention a few of the principal conclusions which have emerged from the discussions that have taken place. It has been clearly brought out that partly owing to a defect in the form in which the rules were cast and partly owing to practical difficulties in applying the conditions laid down for deciding on the source of supply, officers of consuming Departments have not given, or have not in practice been able to give, full effect to the policy of Government regarding the encouragement of local manufactures. An examination of the indents of the chief consuming Departments for a year disclosed the fact that orders to the value of over £400,000 for articles, many of which could probably have been obtained of local manufacture, had been sent home and there is little doubt that the resources of Indian manufacturers were as a whole not being utilised to the full and that in the case of engineering trades in particular the larger firms at Calcutta and Bombay received more assistance from local bodies, railways other than those worked by the State, and general private enterprises than from Government. It has also been fairly established that on the whole Indian firms have been able to supply sufficiently good articles at prices which over a number of cases compared not unfavourably with home prices. Since the Committee's Report was submitted, we have been in correspondence with the Secretary of State, and it will be observed from the communiqué which was issued that a substantial modification of the present procedure has been agreed to. We have decided that it will be necessary, in order to ensure that full effect is given to these rules, to adopt some special measures to prevent indents being sent home for articles which can be obtained in India of local manufacture. We are now engaged in working out a scheme to provide for the inspection of such articles throughout India, and we have to settle in consultation with the Secretary of State the measures to be prescribed to enable departments to compare the home prices with those prevailing in India. We hope to be able to arrive at a decision in this matter in a short time, and to introduce the new rules, and we desire it to be understood that it is part of our settled policy to encourage the purchase of local manufactures, and that we shall expect our officers to give full effect to this policy as laid down in the comprehensive orders which will shortly issue."

The Hon'ble Mr. MILLER said:—"We must all sympathise with our Hon'ble Colleague, the Finance Member, that the presentation of his first budget has followed a period of severe depression throughout the world generally, the effects of which have unfortunately been intensified in India by yet another season of serious drought.

"The Financial Statement gives a resumé of the main facts concerning the famine and scarcity, and I shall not take up the time of the Council by going into details. It is the less necessary to do so as a very complete and interesting account of the relief operations in the United Provinces, which were the most seriously affected, was issued some months ago, and attracted much attention in the Press. The public are, therefore, fully conversant with all the main facts of the famine campaign in those Provinces and I confine myself to a few general remarks.

"Towards the close of 1907 the situation appeared extremely gloomy. The rainfall returns were most unfavourable and indicated the possible addition of yet another great famine to those we have suffered from in the last twelve years. Over very large areas the monsoon rain was deficient and ill-distributed, and the position appeared to be in many places worse than in 1896–97. But distress did not develop nearly so rapidly as in that year, nor did it, except in the United Provinces, become so acute at any time. There cannot be any doubt, in my opinion, that the people were better off and better able to face a period of distress than in 1896–97, in spite of the fact that another great famine had occurred in the interval. The recovery from these successive calamities has fortunately been rapid; and that is one reason why the drought of 1907–08 was not so serious in its effects as some of its predecessors. But I doubt if the public have ever realised how serious it might have been, and to how great an extent it is owing to the admirable promptitude with which measures of relief were set on foot that the sufferings of the people were not much more severe. Suspensions or remissions of revenue were given at once, advances were made on an exceedingly liberal scale and all the preparations for relief were kept well in advance of actual necessities. The administration was in consequence never taken unprepared; it was ready for each new development. The result was that all acute distress was relieved; there were none of the usual grievous accompaniments of famine, and, what is perhaps more exceptional, there were few of the usual complaints against the administration. Of the intensity of the drought we are now having some disquieting indications in the withering of the trees over large areas in the Sub-Himalayan forests of Northern Oudh; but the sufferings which it threatened to cause were so effectually and sympathetically remedied by able and alert administration that the anxiety which the situation caused to the Government hardly communicated itself in the same degree to the public.

"The experience of the famine has shown that the conditions under which relief has to be given are changing. The readiness of labour to move in search of employment, the possibility of finding employment and the very great demand for labour have greatly altered the situation. To take an example near at hand: there was we know much distress in Orissa, due not entirely to drought. The able-bodied flocked to Calcutta, or went to Burma, but the care of those who were left devolved to a great extent on the State. The problem then was not so much to find labour as to provide for those who were incapable of it, and the same problem, to a greater or less extent, affected other tracts; gratuitous relief had to be expanded, relief works were not necessary to quite the same extent as before. The feature of the situation was fully realised in the Central Provinces, where, next to the United Provinces the distress was most general and acute, and where it was met, as far as possible, by an expansion of ordinary works—useful works that would have been executed at some time even had there been no famine—and where special famine works were resorted to only where it was impossible otherwise to make sure that relief would reach those who were unfit for ordinary labour. It is, as Hon'ble Members know, a very difficult and delicate matter to follow in famine administration the narrow path that separates profusion and waste on the one side from a niggardly administration of relief on the other. One course that may be followed is to put the Famine Code into force and to leave the responsibility to the automatic working of its provisions. In the Central Provinces, the Chief Commissioner took the responsibility on himself. Famine relief on a large scale can hardly be administered, however carefully, without some demoralisation of its recipients. The Chief Commissioner gave assistance liberally, but he resolved to give it as long as possible without resort to special famine procedure. He trusted in the first instance to the expansion of ordinary works managed upon ordinary methods, and his thorough knowledge of the country and the experience which he and his officers had gained in previous famines enabled him to do so with complete success. The report on the administration of relief in these provinces states that—

'Throughout the hot weather and rains the system worked without a hitch, and it may be claimed that it has thoroughly proved its suitability for adoption in a year when distress rather than acute famine was to be feared. Its success in preventing waste and demoralisation is incalculable.'

"These claims are, I think, fully justified by the result. The administration has been economical, the ordinary operations of trade and agriculture and industry have not been interfered with, and the people have been trained to rely on themselves as far as possible. The relief given was liberal and sufficient, but only a small proportion of it took the form of direct famine relief, and the greatest part was given in forms that could not affect the independence and self-respect of the agricultural and labouring classes. A similar system would be more difficult to follow in the case of widespread and very severe famine, but it was admirably suited for the conditions of the province in which it was applied; and as the country develops, I have no doubt that further scope will be found for action on somewhat similar lines.

"A very gratifying feature of the recent operations is the extent to which private individuals have co-operated with the State, both in giving relief themselves and in assisting in its administration.

"The shadow of distress still hangs over a large part of the country this year. The monsoon last year stopped prematurely, the cold weather rains were, except in a few places, light and scattered, or failed altogether; in parts of Behar there has been a complete failure of the crops and there we shall have famine relief operations on a fairly extensive scale, while some relief will also be required in the east of the United Provinces, and in portions of Eastern Bengal. In the South of India the outlook is very unsatisfactory in the State of Mysore, but the administration there is fully alive to the necessity of making all its preparations in good time. In Upper India the cultivated area was threatened with serious curtailment owing to the outbreak of a virulent form of malaria last autumn, but the accounts of the rabi crops there are becoming more sanguine, while in Burma there has been an excellent harvest. The outlook therefore, if not so bright as we should like, is by no means discouraging, and as we have found in the past as I have no doubt we shall find again that a single good season will lead to a rapid and complete recovery.

"One branch of the operations of the Agricultural Department has attracted unusual interest and attention during the past year. I mean the growth of the Co-operative Bank movement, and the question of agricultural credit generally. It may be found advisable, and, what is more doubtful, it may be found practicable to deal with this great question on both co-operative and non-co-operative lines, but at present I confine my remarks entirely to the former. When power was taken to start Co-operative Banks only a few years ago, the Government refused to commit itself to any sanguine expectation of early success, and as it at the same time declined to give any liberal pecuniary assistance, its motives were misinterpreted, and it was, and still though less frequently is, accused of merely playing with the subject, when nothing seemed easier to its critics than by some financial arrangement to provide the ryot with a cheap flow of the capital he stands so much in need of. State charity is always popular; it is not always as experience has shown of permanent benefit. The ryot unquestionably, like all producers in all countries, requires capital, and it is the case that he cannot obtain it at present except at very high rates. He is weak through ignorance and isolation, he cannot meet his creditor on equal terms. What the Government did was to set itself to remove these disabilities. It attempted to adapt to Indian conditions a system which would substitute some knowledge of business for ignorance and some scheme of organization for isolation. It desired to replace the weakness of the individual by the strength of a body of co-operators. It declined to bolster up the movement by lavish grants of Government assistance; it offered assistance, indeed, but on strictly limited principles. It ought not to be necessary to say that it was not from any niggardly feeling that Government refused to finance the Societies. During the last year, Government has advanced over two crores of rupees to the cultivators in the United Provinces alone for agricultural purposes and it would, with equal readiness, have found funds for the banks if it had thought that such a course would be for their ultimate benefit. But it was aware that State assistance has in other countries as well as in at least one previous attempt in India itself proved fatal to the movement. Co-operation is a plant which can thrive only on the soil of self-reliance, and for this reason the Government has made the Societies rely mainly on their own efforts. If they could not establish themselves and make co-operation a living force, they had to go to

the wall In one other respect, too, the Government has refused to give exceptional assistance to the Societies Considerable pressure has been brought to bear to allow them to recover their dues through Government agency. No one doubts that if Government made itself responsible for recovery the scope of the Societies could at once be greatly enlarged, and capital could be attracted at much more favourable rates than is possible now It seems unreasonable to many that this small assistance has been withheld, but it has been, and I think rightly, withheld up to the present. Government assistance must necessarily lead to closer Government supervision, possibly even to actual Government management, which would completely alter the character of the movement, and would at once eliminate many of the qualities we wish to encourage There may be circumstances in which an experimental departure from these strict principles would be desirable; one need not be too pedantic, but up to the present, we have refused to admit the principle of Government recovery, and the opinion of those who have studied the subject under Indian conditions appears to me to be strengthening in favour of the policy we have adopted.

"The Societies as a whole therefore, and leaving out special cases where some departure from the ordinary procedure was held to be justified for experimental or other reasons, have received little financial assistance from Government; the Government share has mainly been the advice and guidance and audit of the Registrars who have all entered on their work with great enthusiasm, and whose confidence in the ultimate results seems to be fully justified by the remarkable progress that has been made

"The number of Societies has increased in the past year from 843 to 1,201, the number of members from 81,000 to 142,000, the deposits by members from 5¾ lakhs to 9 lakhs, and the total capital from 23¾ lakhs to 44 lakhs. These are very significant figures, but to my mind even more important than figures is the interest which the movement has aroused outside of official circles It is being recognised as a real development, worthy of the attention of all who have the interest of India at heart, and the banking and commercial world have paid it the compliment of serious consideration. The constant discussions of the subject in the Press; the interest excited by the Simla and Bombay Conferences; and the very clear and thoughtful examination of its economic and moral aspects by Professor Lees Smith are all indications, more important than statistics can give, of the degree of success attained up to the present.

"All this discussion has been most valuable; it has educated public opinion and has helped to secure a much more correct and thoughtful appreciation of the problems we have to deal with, which will, I hope, serve to safeguard the movement against attempts to press it too fast on doubtful lines. It is securing us help from non-official agency, which is warmly recognised in many of the reports, and it will be of great use in assisting in the further evolution of the system At the present time when the resuscitation of village institutions is much before the public, I should like to quote the following remarks by one of the Registrars :—

'A village bank at once takes its place among the institutions of the village and arouses universal interest. It draws the best people of the village together, and creates a real sense of proprietorship. It causes the man of bad character to reform and the real defaulter to meet his engagements in order that he may have the privilege of belonging to the Society.'

"The Council may have seen a recent letter from the well-known authority Mr. Wolff—in which he says that—

'Nowhere has co-operative banking struck root on quicklyer sands such progress in its earliest stages as in India.'

"This is particularly gratifying in view of our abstention from giving the Banks assistance on lines that might have led to a much more rapid initial development, but that we did not think were sound. The Societies are now increasing beyond the powers of the Registrars to supervise and their further development is now a matter requiring much care and consideration. All indications point to the next step as being the grouping together of the village institutions; the co-operation of the individual Societies, so as to give them a status that will allow of their coming into touch with the other banking institutions of the country. Already some progress in this direction has been made, and with a fair degree of success.

"The introduction of co-operation into this one branch of rural life seems further likely to encourage its adoption for other purposes, and the need of co-operation in a society of small Agriculturists has been shown by the experience of many other countries That is a subject which I do not propose to follow up on this occasion, but apart from many instances on a small scale that have come to my notice of the tendency I should like to mention the co-operative scheme for cultivation in the Sunderbans recently set on foot by Sir Daniel Hamilton, whose interest in the advancement of the agricultural classes is well known to this Council.

"I promised some time ago, in reply to a question, to explain more fully why expenditure on Irrigation had fallen short of the average expenditure recommended by the Irrigation Commission in its 20 years Programme—a programme that was accepted, though only as a general guide, by the Government of India and the Secretary of State.

"The programme contemplated an expenditure of 44 crores in 20 years, or 223 lakhs a year. Of the 44 crores, 18 crores were for Productive Works and 26 for Protective. It has always been the practice to finance Productive Works from loans or from surpluses, and the Commission recommended that the same procedure should be applied to all works on the ground of the great advantage of carrying such works through without the disputing and expensive necessity of curtailing and expanding the annual programme according to the financial vicissitudes of the day. The Government of India and the Secretary of State were, however, unable to accept this recommendation, and though the Commission gave strong arguments in favour of it, the decision was perhaps inevitable at a time when we were only beginning to embark on a programme which would, as far as direct expenditure and receipts were concerned, throw a permanent burden on the finances. It was arranged therefore that while a crore and a half should, if necessary, be provided annually for Productive Works, the expenditure on Protective Works should be charged against Famine Insurance, and should not exceed half of the amount allowed for that purpose, namely, 75 lakhs a year, this amount being subject to reduction if in any year there was actual expenditure on famine.

"As compared with the programme the arrangements made provided for the expenditure of double the amount contemplated for Productive Works, and of a little over half the amount required for the Protective programme. Moreover while the supply of funds for Productive Works was secured, the financing of Protective Works was left theoretically in a somewhat precarious position, as we might in any year, owing to the conditions made, find ourselves without funds to carry them on, but in practice the Government has been able to be more liberal, and a grant approaching 75 lakhs has always been made when required. The total provision which Government was prepared to make, and up to which the Irrigation Department might work, namely, 1¼ crores for Productive Works and three-fourths of a crore for Protective, was a little in excess of the 320 lakhs a year contemplated by the Commission, though it was distributed in a different way; and the figures include provision for Burma which was outside the scope of the Commission's enquiries.

"There are a number of minor reasons for this difference, and one reason of importance. Productive Works we have long been accustomed to, and plans and estimates for very large works of this kind were ready or in an advanced stage of preparation. Protective Works, on the other hand, were exceptional; they did exist, but they were rather in the nature of experiments; and there was no system regulating their construction. Surveys had still to be made; the Commission could do little more than call attention to the most promising Works; their conclusions had to be verified, and patient investigations to be set on foot to decide whether on further examination their suggestions should be adopted, and a sufficiently strong case made out to justify the expenditure of public funds on works that were not directly remunerative. It was quite clear from the outset that it would be several years before the expenditure on Protective Works would exceed the provision of 75 lakhs.

"At the same time it had become evident that the scope for Productive Works, or works which it was hoped would be Productive, would be far greater than the Commission contemplated. This was chiefly owing to developments in the north-west of India,—in the Punjab, including the Frontier Province, and above all in Sind. For the Punjab the Commission estimated an annual expenditure of 10¼ crores, or 7½ crores if we omit 3 crores for the project of irrigating the Sind Sagar Doab from the Indus—a project which does not at present seem likely to be undertaken at an early date. But the Works already under execution in the Punjab are estimated to cost 9½ crores, and over 4 crores more are likely to be required for other works that will probably be given precedence over the Sind Sagar project. Thus we may forecast an expenditure of 14 crores as compared with the 7½ of the Commission, or 17 crores compared with their 10¼.

"For Sind the Commission suggested a small provision of a crore. But there is now under investigation a great scheme for giving that Province a system of perennial irrigation from the Indus to take the place of the Inundation Canals now in use. The utilizing of the Punjab rivers for irrigation on an extended scale will affect the working of the Inundation Canals lower down, and the substitution of a perennial system will avoid this and other drawbacks, and, it is expected, will form a great Productive Work. The Sind schemes have not yet been completed, but their ultimate cost may prove to be as much as 13 crores of rupees. In Madras also it is probable that there will be some addition to the productive programme.

"As regards Protective Works, I have no doubt that their scope will also greatly increase; there are signs of that development already. The Irrigation Commission only dealt with works that they thought might, if the results of investigations were satisfactory, be undertaken within 20 years. As far as these specified works go it seems improbable that we shall work up to the programme, chiefly owing to doubts about the comprehensive projects in Madras for which the programme provided 12 crores of rupees—the Tungabhadra and Kistna schemes. I cannot say what may be the ultimate fate of these projects, on the investigation of which much money has been spent, but it appears improbable that both will be carried out. On the other hand, in the Deccan, in the United Provinces, and in the Central Provinces, if the experimental works already undertaken prove as successful as we hope, the ultimate expenditure will probably be much greater than the Commission contemplated.

"Up to the present the expenditure on irrigation works has not reached the average amount contemplated by the Commission and for which the Government arranged conditionally to provide. In the present year we expect for the first time that it will reach the full amount of a crore and a half allowed for Productive Works, and I have no doubt that if we should require more for such works, the Finance Member will not, when the present position improves, be hard-hearted. It is not owing to any reluctance on the part of the Financial authorities that we have hitherto fallen short of the amount contemplated. The construction of irrigation works is not to be undertaken lightheartedly, and even when construction begins it is not possible to push on at more than a certain limited pace. Large works have a tendency to absorb the whole available labour supply; and the expense in canals is chiefly in the payment of labour on the spot. The Hon'ble Mr. Dadabhoy blames the Government for not immediately spending 200 lakhs on Irrigation to make up the deficiency that there has been in our expenditure in the past as compared with the forecast made by the Commission. The Hon'ble Member apparently thinks that Government has merely to say to its engineers: 'Here are so many lakhs, go and spend them.' There are as yet no large Irrigation works—no great canals—in the Province which the Hon'ble Member represents so energetically and in many respects so ably in this Council, and I am doubtful whether any explanation of the impossibility both on engineering and financial grounds of adopting such a proposal as he makes would be such as he could fully appreciate. I will merely ask him to consider the following figures which show in the most convincing manner that money cannot be spent without limit on irrigation, and that the short expenditure on irrigation up to the present is due not to the refusal of the Government to provide funds but to inability to spend even such moderate funds as were provided.

"In 1902-03 we budgetted for an expenditure of 114 lakhs. The actual expenditure was only 99 lakhs.

"In the following years the corresponding figures were:—

Years.	Provided lakhs.	Spent lakhs.
1903-04	125	88
1904-05	150	86
1905-06	182	128
1906-07	191	173
1907-08	196	189
1908-09	212	212 (Probable expenditure).

"It will be seen that our actuals and estimates are coming into much closer agreement, and that the actual expenditure has more than doubled in this short period. Even so however the race does not satisfy those whose opinions are voiced by my Hon'ble friend. For my own part I think that their view is entirely unreasonable, and that if we plunged into schemes on the principles they advocate we should very quickly be pulled up not only by the Finance Member and the Secretary of State but by public opinion. It is possible that there may be a large increase in our productive expenditure, if we have works in hand in Sind and the Punjab proceeding simultaneously. But it will be temporary, and I do not think that too rapid an increase is desirable, if the works are all in the north-west of India. The large schemes on which we have embarked in recent years alter the whole face of the country; their effect is little appreciated except by those who are in actual contact with the facts. They bring under cultivation lands that formerly were desert; they provide outlets for the population of congested tracts; and raise the poorer tenants or even the labourers to the position of well-to-do farmers. They absorb a great part of the population that would otherwise have cultivated the lands of others, or have been employed in service of some kind. They affect the climate; they may render unprofitable the industries by which the rural population have hitherto been supported, such as camel-breeding. Such changes alter the economic aspects of the country; they limit the supply and therefore enhance the wages of labour, and if at the same time, as has happened in the Punjab, the population is attacked by epidemics the supply of labour may even be unequal to undertaking the agricultural operations required to take advantage of the large areas reclaimed from the desert. It is not desirable that such great changes should proceed too quickly; the country should work up to them gradually. A time comes when it is better to consolidate and improve than to aim at a still more rapid growth of the areas commanded by canals.

"As regards Protective Works, however, the time has come when the rate of expenditure must probably be increased. I have explained that a provision of 75 lakhs a year was arranged for, subject to certain conditions. It has now been decided, with the consent of the Secretary of State, to raise the amount to 100 lakhs, but the former restrictions still apply, and for the coming year we cannot provide the full amount. The money has to be found from revenue, and the provision may be reduced in any year in which there is famine expenditure. It is impossible therefore to say definitely what amount will be available in any year, but the total provision allowed will, as far as can be foreseen, be ample for some time, if the future financial situation should permit of its allotment in full. It will allow of the more rapid progress which Bombay is anxious to secure, it will provide for the large project of irrigation from the Tendula in the Central Provinces, if that should be sanctioned; and it will probably permit of our embarking on more comprehensive projects in the United Provinces than were contemplated by the Irrigation Commission. With reference to the Hon'ble Mr. Macleod's remarks, I may say that the allotment for protective works in Bombay is nearly 24 lakhs, a larger allotment than has been made to any other province.

"The total irrigation from State works during the year 1907–1908 has been—

	Acres.
From Productive Works	14,456,015
From Protective Works	333,362
From Minor Works	6,153,054
Total	20,934,431

"That it is difficult to bring home to the mind the real significance of these figures is abundantly evident from the terms which the Hon'ble Mr. Dadabhoy has thought it necessary to use in depreciation of the work done by the State to develop irrigation in India. My Lord, I am glad that these remarks have been made openly in Council, because they give the opportunity of replying to ill-informed criticism that is by no means infrequent. My only regret is that it is my friend Mr. Dadabhoy who has identified himself with these objections, because there is only one explanation of the tone of the remarks made to-day, and that is ignorance of the facts. If the Hon'ble Member had confined himself to his own province, he would have been on surer ground; when he ranges over the whole field of policy in India he displays some want of acquaintance with the real position. If he would only go and see for himself; if he would spend a week on one of the great canal systems in this country, and then, if he chooses, compare what has been done in Egypt and America, we should not have to listen to the remarks we have heard to-day. He thinks to support his case by quoting from a great American orator, who made, if I recollect aright, a flurried rush across this country—a politician whose flow of eloquence has not secured him over much credit in his own country. If the Hon'ble Member wants an American opinion, why does he not go for it to an American Engineer? He would then very quickly learn that his own country, of whose efforts he talks so slightingly, has led and still leads the world in the matter of State irrigation, and that the recognised pre-eminence of India in this respect might well be the subject of some patriotic pride. What share Indian officers have had in the development of irrigation in Egypt is well known, but it is not so well known to what an extent other countries turn to India for advice and assistance. One of our officers went to Australia to assist that country; several have been required in South Africa; one is, or was, engaged in Spain; the Americans have unofficially utilised the advice of another; the Turkish Government has now engaged a famous Indo-Egyptian Engineer to advise it about Mesopotamia; an American Engineer is even now studying our system with a view to irrigation developments in the Philippines; we have had enquiries or enquirers from Brazil, from Mexico, from Russia, and from Japan. Is it because irrigation has been shamefully neglected in India that all these other countries are so anxious to get the benefit of our experience? The Hon'ble Member makes some comparisons with America and Egypt. Let us take Egypt, the country which, next to India, knows most of Canal Irrigation. Such irrigation is extending to Upper Egypt and has a great future before it, but up to the present it is chiefly Lower Egypt that has benefited. The whole cultivated area of Lower Egypt is some 5½ million acres, so that even if we suppose every acre of this to be canal irrigated the total is only one-sixth of the area which has in a single year received irrigation from sources provided by the State in this country. We have far greater scope here, and we have taken advantage of it to such an extent that comparison between Egypt and India as a whole can serve no useful purpose. Notwithstanding its magnificent developments under the guidance of Indian engineers, Egypt, to use a colloquial expression, is not

in it To those who judge by comparisons, I would suggest a method that is more likely to give results unfavourable to India. Let them compare what Egypt has done from the Nile with what India has done and is doing from a single one of her many great rivers—say from the Chenab. On such a comparison the Indian figures will, no doubt, come out second best; but I am quite willing to accept this result in the full conviction that the Hon'ble Member and those who think with him will rise from the investigation with a much more correct appreciation of the great work done by the long line of engineers who have succeeded Cautley and Cotton, and whose names are perhaps better known in other countries than in this. It is more out of regard for their achievements than merely to defend the policy of the Government that I have dealt with this subject at some length. The statements made as to India's falling behind in Irrigation are entirely inaccurate, and I can attribute them only to that frame of mind which judges of the importance of any subject by the number of paragraphs about it in the newspapers. The Indian Irrigation Engineer has not mastered the art of self-advertisement; it almost seems as if he had learnt, from the great rivers which he controls, the lesson of self-effacement. The stranger may admire some splendid aqueduct taking a canal over a river, or the crest and buttresses of some immense weir or barrage. Only the engineer knows that the work which is seen is a mere fraction of that which had to be done in conditions of constant anxiety and suspense. All the most difficult and all the most massive work is buried for ever below the water and the sand. The engineer seems to feel the effect of this example; he buries the interesting part of his work—the part that might appeal to the public—under the masses of statistics and technical detail of his reports, and passes on from the tracts rendered fertile by his operations, looking not for fame or gratitude but for fresh deserts still to be conquered. The truth is that India is far ahead of any other country, and that the rate of progress was never so rapid as it is to-day. The allegations to the contrary are as a rule passed over by the engineer in silence; but when they are countenanced by a Member of Your Excellency's Council they must cause astonishment, and if unchallenged by the Government they would give undeserved pain to a body of men who have achieved far more for the development of the irrigation resources of the country than has ever been attempted in any other part of the world."

The Hon'ble SIR HARVEY ADAMSON said:—"The sum allotted for Education in the Budget is 257 lakhs. The amounts expended in the last three years were 201, 222 and 252 lakhs, respectively. The increase provided for 1909-10 is small, just five lakhs, but it is satisfactory that in a time of financial stress it has been found possible to give even a small increase. There is no subject in which there is more room for a liberal expenditure. Much attention has been devoted during the past year to maturing schemes of improvement, and Local Governments have them ready in hand for introduction when funds can be found. These schemes relate to Primary, Secondary, University, and Technical Education, and it is unfortunate that their progress is barred for the present by lack of money.

"Effect is gradually being given to the settled policy in respect of University Education. In 1904 an Imperial grant of five lakhs of rupees per annum for five years was given in aid of University Education. The period has now expired, but provision has been made in the Budget for continuing the grant for the coming year.

"The work of inspection of colleges has been pursued with great energy. Owing to the devotion of the Vice-Chancellor, Dr. Mukerjee, and his colleagues on the Syndicate and Senate, the Calcutta University has been able to complete the work, and has obtained the orders of the Government of India in respect of the degree of affiliation to be enjoyed by almost every college within its jurisdiction. The effect of these labours was lucidly explained a few days ago by the Vice-Chancellor in his convocation speech. In the proceedings for the revision of affiliation two objects have been kept steadily in view. The first is to maintain a governing body capable of exercising a real financial and educational control for the benefit of the institution. The second is to prevent the dissipation of energy which resulted from the old system of sending up candidates on any and every subject, and to concentrate effort on those subjects only for which adequate instruction is provided. It is gratifying to find that the decisions of the University have as a rule been readily and loyally received by the institutions that are affected by them.

"The Calcutta University has also caused the schools which are recognised for the purpose of the matriculation examination to be inspected. These inspections have, I regret to say, disclosed somewhat unsatisfactory results. A large percentage of the schools have been found to be very inefficient. The University has very rightly dealt tenderly with them. In only a small number has recognition been withdrawn, and these have been mostly bad schools in the neighbourhood of good schools. In other cases time has been given varying from six to twelve months to comply with the requirements of the University. There never has been a desire to close a college or school which fulfilled a useful object. The aim has been to assist those in charge and to raise the institutions to a higher level.

"In respect of both colleges and schools there is a wide field for private munificence, and I hope that the earnest appeal which Dr. Mukerjee in his convocation speech made to his countrymen will meet with a liberal response.

"There is a reasonable prospect that the arduous labours of Dr. Mukerjee and his colleagues, for which they deserve public gratitude, will be crowned with conspicuous success.

"In carrying out the scheme of reforms which was the result of the recommendations of the Police Commission, the actual amount of the subventions which have been given to Local Governments, including the sum given in the Budget for 1909-10, is 141·42 lakhs. Something over one-third of this sum has been devoted to improving the pay of constables and head constables and to increasing their numbers so as to enable them to have a reasonable amount of time off duty and to get a reasonable amount of leave. The next largest item—nearly one-third of the whole—is on account of the increase of the pay of Sub-Inspectors, and the addition to their numbers which was required in furtherance of the policy that so far as possible the investigation of offences should be conducted by officers of not lower rank than Sub-Inspectors. This accounts for roughly two-thirds of the whole, and of the remaining third a large item is on account of Inspectors, while a considerable sum has been allotted for the new rank of Deputy Superintendent. The pay of Superintendents and Assistant Superintendents has also been increased and the prospects of the service are now sufficient to attract an excellent stamp of recruit.

"It must be remembered however that the reforms cannot be expected to produce their full effect at once. It takes time for police officers to be trained and to gain the necessary experience; but considerable improvement has already been made, and if the right class will come forward for the rank of Sub-Inspectors we may expect a marked change for the better. The success of the police however depends even more on the assistance given by the people themselves than on the detective abilities of the police officer. The iniquities of the police are a favourite theme; it would be profitable sometimes to dwell on the difficulties they have to encounter owing to the absence of that civic spirit which in other countries induces the people to co-operate with the police in bringing offenders to justice. The murder of Inspector Nunda Lal Banerjee in the streets of Calcutta was witnessed by many people, yet when the police arrived on the spot a few minutes later, the street was deserted, every door was shut, and no one would admit that he had any knowledge of the occurrence. Compare with this the assistance which the London Police received from the people in the pursuit of the perpetrators of the recent Tottenham outrage. This is the spirit of co-operation that we should like to see in India and that newspapers and influential men should advocate. After all the police officer comes from the same class as the members of the learned professions and the public services, and his desire must be to work honestly and bring the guilty to justice. If the people will trust him and co-operate with him, volunteering information when they have it, and not shielding the offender, the antagonism between the police and the people must disappear.

"With reference to the Hon'ble Mr. Apcar's inquiry about the scheme for the improvement of Calcutta, I explained last year the difficulties of carrying out an immense project of this kind with celerity. A draft Bill for giving effect to the scheme as approved by the Secretary of State has been received from the Bengal Government. As indicating the complexity of the subject I may mention that the Bill contains 191 clauses. It is under examination at present and must be submitted to the Secretary of State for approval before it can be introduced in the Bengal Council.

"The Hon'ble Mr. Andrew asks that early orders may be passed on the scheme for the revision and redistribution of Districts and Divisional charges in the Madras Presidency. The scheme involved the consideration of complicated questions in respect of the strengthening and regrading of the district executive and judicial staff, the reorganization of office establishments, and the revision of the subordinate civil service, questions which necessitated considerable discussion. I am glad to announce that the Governments of India and Madras have now reached a complete accord, and that the proposals will be submitted immediately to the Secretary of State.

"With reference to the Hon'ble Mr. Gokhale's remarks about certain persons who are now under deportation, the Hon'ble Member must be well aware that the Government have far better means of judging of the necessity of the step which they took than the Hon'ble Member, who bases his conclusions simply on personal acquaintance of these persons and on that knowledge assumes that the Government acted in error. I am very far from admitting that the Government acted on unreliable information or that there was any error at all in their action.

"I will now advert to a subject on which there has been of late a considerable amount of controversy. The Hon'ble Mr. Dadabhoy says that the introduction of the principle of class representation on the basis of the fancied importance of Mahomedans has taken away the chief merit of the Reform scheme and given umbrage to the great non-Moslem communities of India. Now let us look at the facts and see exactly what has been proposed. Excluding special Mahomedan representation the electorates which have been proposed for the Provincial Councils are the Universities, the corporations of the Presidency-towns, District Boards, Municipalities, Landholders, Chambers of Commerce, Indian Commerce, Mill Owners and Trades' Associations, and the planting community. The electorates proposed for the Imperial Council are the non-official members of Provincial Councils, Landholders, Chambers of Commerce, and Indian Commerce. In addition provision is made for representing small minorities occasionally by nomination. In the electorates which I have enumerated there is no class or religious representation. All classes and creeds vote together on an equal footing. But if we rest here injustice will be done. There are two classes in India which stand out in great prominence over all others, the Hindu majority and the large and important Mahomedan minority. Say what you please as to the desirability of bringing the great Hindu community and the great Mahomedan community into closer union, existing facts must be faced, and it is undoubtedly the case that at present Hindus and Mahomedans differ not only in religion but in almost everything else, to such an extent that it would be scarce the truth to say that they are in political antagonism than to say that they are in political harmony. The general electorates are open to Hindu and Mahomedan alike, but what will happen if we leave it at this, without making any special provision for securing an adequate representation for the Mahomedan minority? The result will be, as the past history of elections for District Boards and Municipalities has clearly shown, that the Mahomedan vote will be swamped by the Hindu vote, and that Mahomedans will not obtain a representation proportionate to their numbers and political importance. It is therefore necessary, as conditions stand at present, to provide some means by which Mahomedans may obtain such number of additional seats as will bring their representation into due proportion. There are two ways of securing this end—either by nominating Mahomedans to seats over and above those which they obtain in the general election, or by allowing the Mahomedan community itself to elect members for these seats. One way or the other must be adopted in order to meet existing conditions. The time may yet arrive when the Mahomedan community will have become sufficiently organized to secure for themselves a due proportion of representation at the general elections. But that time has not yet come. If it ever does come it will then be both unnecessary and unjust to give them further facilities for representation. Meanwhile we propose to frame the regulations so as to meet the existing condition, which is that Mahomedans cannot obtain due representation unless they are given something over and above what they may secure at the general election, and if this condition changes then it will be a simple matter to revise the regulations so as to meet the change. So far as I am aware no exception has ever been taken to the principle that nomination may be added to election so as to secure representation for minorities. Nay more, it has been universally admitted that in the case of Mahomedans nomination may properly be applied to save them from being disproportionately outnumbered in the Councils. The reservation of extra seats for Mahomedans is exactly the same principle, and whether these seats are filled by nomination from outside or by election from within is a matter which, it seems to me, can be of no concern to any but

the Mahomedans themselves. It is gratifying to find that the action of the Government of India in this matter has been supported by so shrewd a politician as the Hon'ble Mr. Gokhale. There is a sentence in his able speech which puts the whole principle in a nutshell, and which will bear repetition—'The great advantage of the plan,' he says, 'is that it provides for composite action by all communities up to a certain point, and then it prevents injustice in practical operation to minorities by giving them special supplementary electorates of their own.' That is exactly the principle on which we have dealt with the great Mahomedan minority, and if we have not, as he suggests, extended it to other minorities, the reason is that simplicity in operation is desirable, and that there is no other minority at the present time that is so large and important as to call for similar treatment.

"As regards the elimination by the House of Lords of the provision for the creation of Provincial Executive Councils, I may say that for my part I should like to see it replaced, on the ground that the increasing burden of personal responsibility thrown on some of our Lieutenant-Governors is becoming heavier than can be borne. The quickening of the political spirit in India during the past four years has largely increased the personal volume of work of heads of provinces, and the work will be still further vastly increased when the reforms come into operation. Therefore I think that the present opportunity of Parliamentary legislation should be taken to assume the power of creating Executive Councils for provinces, a power which should not be exercised for all provinces straight away, but should be in reserve to be applied in the case of any particular province only when the necessity has been clearly demonstrated. But the creation of Provincial Executive Councils has in some quarters been advocated from another point of view, viz., that it will always provide a place for an Indian in the government of a Province. I confess that I have little sympathy with this view, not from a desire to exclude Indians, but because I think that when it is a question of appointment to a Council the member should be selected on the same ground as my friend the Hon'ble Mr. Sinha was selected for the Imperial Council, namely, that he is eminently qualified to hold the portfolio which is vacant. The appointment of any person, be he English or Indian, who has not a matured experience of administrative work, to the charge of any of the large executive departments of a province, cannot, in my view, be contemplated without dismay."

His Excellency THE COMMANDER-IN-CHIEF said:—"My Lord, as this is the last time that I shall have the opportunity of addressing the Legislative Council during a Budget debate, I think it is desirable to deal with Army administration at somewhat greater length than I have hitherto done on similar occasions.

"My colleagues will doubtless expect me to give some account of my stewardship during the six and a half years that I have had the honour to command the Army in India, and, as far as the time at my disposal will allow, some account of the results achieved—particularly the financial results. But my Lord, although this is a sufficient cause, it is not my sole excuse. The present budget is, in several respects, exceptional, marking something of an epoch in Military finance. In the first place, it is the only military budget framed since I have been in India under circumstances of general financial stringency. In previous years the revenues of this country have been in such a prosperous condition that it was wise to place out of our abundance, a certain amount to reserve by improving our military security. But, just as strongly as I hold that to have been a wise policy, so I consider that, under the present straitened circumstances, military expenditure should be kept as low as possible whilst duly providing for the maintenance of the present state of efficiency in the army. Then, again, as the Hon'ble Finance Member has already stated, the period of fixed grants for special military expenditure has now terminated, and have reverted to the earlier system under which military expenditure was annually regulated. Lastly, this budget debate has a special importance of its own; for it is the first time that a Member of Your Excellency's Government has addressed this Council, charged, under Your Excellency's orders, with undivided responsibility for both the efficiency and the economical administration of the Army in India. On these grounds I ask Your Excellency to forgive me if I occupy a somewhat larger share than usual of the time available for the discussion of the budget.

"As Your Excellency is aware, and I am sure that my Hon'ble colleagues will believe, my sole aim, throughout my tenure of appointment as Commander-in-Chief, has been to place the administration of the army in India on a sound business footing. A modern army is not, as is sometimes erroneously supposed, a costly toy maintained for purposes of ceremonial and display, nor, on the other hand, is it an instrument of aggression to be used for national or individual aggrandisement. It is simply an insurance against national disaster; and the expenditure incurred on it is strictly comparable with private expenditure on similar precautionary measures.

"The first business condition necessary to justify our military expenditure is that the army maintained should be in a thoroughly efficient state, and, therefore, able, at all times of need, to carry out whatever may be expected from its numerical strength. Expenditure of money on an inefficient army can no more be defended than the payment of premia to an insolvent company. It is indeed less defensible; for the mere existence of such an army may lull a government and a nation into a false sense of security, which may vitally affect their policy and thus bring about the very disaster that it was intended to avert. But the application of business methods to army administration means more than this. It means that we must never for one moment lose sight of the fact that the efficiency of an army maintained as the ultimate guarantee of public security must be purchased at the lowest possible price. Therefore, every existing source of army expenditure has to be periodically scrutinised, and be shewn to contribute towards that security, or be discontinued; and the cost, as well as the utility, of every proposal for new expenditure must be most carefully considered before it is accepted.

"I have tried to administer the great responsibilities entrusted to me in accordance with these principles.

"The Hon'ble Finance Member has summarised briefly some of the more important measures of recent years; but Your Excellency will perhaps permit me to go somewhat more into detail.

"On my arrival in India in 1902, it naturally was incumbent on me to make a detailed study of the military problems of this country; of the grave responsibilities, both internal and external, which its army has to meet, and of the capacity of that army to fulfil its allotted task. In the course of my examination, I formed the opinion that the army itself, its officers and men, contained, in the main, of

splendid material, but that the best and most economical value was not being obtained from this material —partly because its location, organisation, and training were antiquated, and partly because money was being spent on numerous objects, which, whilst possibly desirable at one time, were not necessary any longer. As the result of my studies, I felt that the first essential step was to improve the organisation, training, and distribution of the army, and to provide for its thorough equipment for war; and I therefore put forward proposals to that end. These were approved in principle, and considerable progress has been made in carrying them into effect. We could now mobilise and place in the field an army consisting of 9 Infantry Divisions and 6 Cavalry Brigades. It is true that this could not yet be done for the whole force with the ease and absence of friction which, in an army run on business lines, should mark the transition from peace to war conditions; for we should still have to resort, to a certain extent in the later divisions, to improvised arrangements. But it is certain that the mobilisation could be carried out effectively and with a degree of rapidity previously unattainable, and that, in addition, we should have in India a sufficient force, suitably organised and staffed, to maintain public security in every part of the country.

"One of the great difficulties a Commander in the field has to face is caused by variations in the fighting value or strength of the units under his command. Moreover, nothing cripples an army so disunited and depressed as a recognised and well-founded consciousness of inferiority amongst a certain number of its units. Uniformity, therefore, so far as it can be obtained, is of great importance, and, in order to insure it, our regiments and battalions have been re-numbered as units of one Army, thus obliterating the last traces of old Presidential distinctions, while their peace establishments, which had previously varied considerably, have been adjusted to uniform strengths and standards based on the requirements of the field army. With the same object, an original test of training was introduced, under which every battalion in India was examined and marked for proficiency in every branch of military training by a board of qualified inspecting officers, specially selected for the purpose. I do not think that the value of this test was fully realised. The result showed, however, that the standard of training in our best regiments was excellent; but it also brought to light, and enabled us to rectify, many weak points—among others the desirability of raising the fighting value of certain units by the substitution, partially or wholly, of superior fighting races, and as cases in point, I may mention the raising of the number of Gurkha Battalions from 16 to 20 and the formation of the 106th Hazara Pioneers. I hope that similar tests may be applied from time to time; for they give us a means of satisfying ourselves that a standard of uniform fighting value and proficiency is maintained in the army, though, of course, that standard may be, and is, surpassed in the best units.

"In order to obtain an efficient, well-trained and well-disciplined army, it is necessary to organise and train our troops as nearly as practicable in the same formations as will be employed during war, and under the same commanders and with the same staffs. The advantage of this has been shown in the rapid operations that were conducted last year on the Peshawar border, and will be still more apparent in the case of larger operations or a serious war. It is with this object that the Divisional system has been introduced into India. Divisional and Brigade Commanders are now trained in peace to assume the heavy responsibilities that will fall on them in war. This Divisional system naturally replaced the previous 'Commands', as well as the 'Districts' subordinate to them, and has entailed an increase to the Army in India of 9 Brigadier Generals and 44 Staff Officers. In order to organise the units in these Divisions, so that they might be efficiently administered and trained, it was found necessary to redistribute a certain number of them, as has been done so that each Divisional General can mobilise and train a complete Division from his command without drawing upon others.

"Intimately connected with the training of the troops, is the question of the staff and of their higher professional knowledge; for we all know how the bravest troops can only fight at a disadvantage if they are insufficiently led, or the plans are faulty, or the orders given are obscure or defective. We have, therefore, created the Indian Staff College at Quetta, working in close touch with the similar institution at Camberley, from which we are annually turning out a body of highly trained officers, who will be of the greatest value to us, both for training our troops in time of peace and in the field during war, and who will exercise a beneficial effect in establishing a more uniform standard in the higher branches of professional training and thought in the army. Moreover, by an improved distribution of staff duties, we have also been trying gradually to secure greater co-ordination and better staff work throughout the service.

"Whilst thus endeavouring to make the best of our existing material and to increase the fighting power of our available forces, we have recognised that the complete re-armament of the Artillery with quick-firing guns was essential; and this, in turn, owing to the more rapid rate of fire that is maintained in modern war, involved more ammunition, more wagons, more horses, and larger establishments. Then again, for similar reasons, we have been obliged to re-arm the whole of our troops with the new rifle. I am glad to say that both these expensive changes have now been practically completed. In doing so, we have borne in mind the importance of rendering India self-supporting as regards the manufacture and repair of all such war material. We are now able to manufacture in India, besides the new quick-firing guns and the latest rifle, all the shells, fuses, etc., as well as small arms ammunition, on a scale sufficient to meet the probable requirements of the army in the field.

"But every army, however well-equipped, and highly organised and trained, must have an adequate supply and transport service. The Supply and Transport Corps, which was formerly divorced from the general administration of the army, has now been brought into its organisation, so as to fulfil the requirements of divisions and brigades, both in peace and war, in an economical and efficient manner. The responsibility of the Divisional and Brigade Commanders for the effective supervision of supply and transport expenditure in their commands has been enforced, while a better system of grading officers has popularised the service and facilitated the selection of suitable candidates. We have, at the same time, increased, to a considerable extent, our carrying power and capacity for expansion. The decentralisation to Divisional Commanders has been attended with satisfactory results, and has led to closer control of expenditure in respect of the economical employment of transport, in peace, food and forage supply, and farm and dairy administration.

"Two years ago I referred to the necessity that would have to be faced sooner or later of bettering the conditions of service of the native ranks of the Indian army, and also of doing something to improve the position of the British Officer, especially in the junior ranks. As my Colleagues are aware, we had, from time to time, been considering how we could best do this within the means at our disposal. As a first step we doubled the kit money of the native troops, so that each man could have a free kit instead of having to pay a large part of the cost himself; we granted free passages to an increased number of men proceeding to their homes on leave; we gave a boot allowance to all mounted combatants, and free fodder to the Native Cavalry on the march; we improved the pension rules, and also introduced scales of invalid pensions, as well as a revised scale of travelling allowances for all officers which prevents their being subjected to pecuniary loss when transferred or ordered on out-station duties. These measures tended to ameliorate the conditions of service of our Indian soldiers; and this year, as we know, His Majesty the King-Emperor has approved a substantial increase of pay and free firewood to all native ranks. The pay of the junior officers has also been materially improved.

"This account is only a brief outline of some of the more important measures that have engaged our attention during the last 6½ years; and I need not now delay the Council by referring to the other improvements that have been made, such as the augmentation of our reserves, etc.

"When, in 1904, the schemes for the redistribution and reorganisation of the army were brought forward and approved, it was decided to finance them by a fixed, special, annual grant. The aggregate of this fixed grant, up to the end of this financial year, when it ceases, amounts to a sum of £9,971,700; and, of this, we have, as the Hon'ble Finance Member has told you, spent £8,216,000.

"The expenditure of this special fixed grant may be divided under three heads:—

"*First*.—All 'special expenditure,' both initial and recurring, unconnected with the redistribution and reorganisation schemes.

"In this connection I may explain that since 1904–05, all military expenditure, additional to the items specifically excluded above and petty items, has been classed as 'special expenditure.' Buildings do not last for ever, and must periodically be renewed. Arms, ammunition, machinery, medical equipment and instruments—and many other and, as a rule, expensive articles—are gradually superseded by the march of time and the progress of science and invention, and sooner or later have to be replaced. Coast defences, once ample, become useless; and it becomes necessary to remodel and re-arm them. The ships of the Royal Indian Marine—the service of which is charged, in India, to the Military estimates—have to be replaced by new ones. And it is to unavoidable charges of this nature that we apply the term 'special expenditure.'

"*Secondly*.—The initial cost of the reorganisation and redistribution schemes.

"*Thirdly*.—The recurring expenditure resulting from those schemes. It is perhaps regrettable that this last item was provided for in the special grant and not charged annually to ordinary budget expenditure. For, within the special grant account, it formed a sort of supplementary military budget, and this recurring expenditure has thus, hitherto, been divorced from the economies that have been effected in other directions, confusing, to some extent, the results obtained—at any rate, to the uninitiated.

"Under the first head of expenditure, viz., 'special' we have spent £4,527,600 on the following main items:—

	£
Rearming the Artillery	1,760,000
Coast defence	432,000
Royal Indian Marine, including the R.I.M.S., *Northbrook*	398,000
Buildings and lines	600,000
Staff College, Quetta	87,000
Electrical installations in barracks	44,000
Dairy and grass farms	80,000
Remount depôts and horse-breeding operations	65,000
Buildings and ranges for Volunteers	22,000
Ordnance machinery and stores	200,000
Medical stores	48,000

"Recurring expenditure and various minor items account for the balance.

"The expenditure under the second head, viz., 'redistribution and reorganisation,' may be divided into two categories:—

1. Purchase of land and the building operations entailed by the redistribution scheme; and
2. Providing for the necessary preparation for war under the reorganisation scheme.

"The first of these categories has cost on £958,400, of which £153,600 was spent in providing barracks at Quetta for one British and two Indian battalions, and £132,000 in constructing the Newshera Cavalry Cantonment. These are the only two places beyond the Indus where additional accommodation has been provided.

"Two years ago in this Council I explained that my policy of redistribution did not contemplate the massing of large numbers of troops on the North-West Frontier, and that I was entirely opposed to any such policy. Notwithstanding that declaration, I see that recently a distinguished General Officer, formerly Military Member of the Viceroy's Council, has stated, in a letter to the papers, that he knows far better than I do what my policy meant, and that the massing of troops on the frontier was the real intention of my redistribution scheme. I can only say that, if such was the case, I have signally failed in carrying it into effect; for I have only allotted £285,600 for accommodation on the frontier out of the total of £958,400 spent on additional buildings.

"On the second of these categories, viz., 'preparing the army for war', the sum spent has been £1,956,000, and the main items of this expenditure have been:—

	£
Ammunition columns and other units added to the Army	117,100
Increase of the reserve of artillery ammunition	327,100
Increase of the reserve of small arm ammunition	475,300
Increase of the reserve of machine guns and rifles	197,900
Increase of horses, mules and transport	300,100
Increase of field and general hospitals and medical equipment	93,400
Increase of veterinary field hospitals and equipment	18,300
Increase of mobilisation equipment, including small arms ammunition columns	305,500
Addition of 350 officers to the Indian Army	8,200
Minor items	93,800

making the total under this head, for both redistribution and reorganisation schemes combined, £2,917,400.

"The third head is the recurring charge caused by the redistribution and reorganisation schemes; and the cumulative expenditure of this amounts, naturally, to the balance which brings up the total expenditure to the figures stated by the Hon'ble Finance Member as being the cost of these schemes, viz., £3,688,400. These annual recurring charges have been caused by the changes in, and additions to, the Army that have been made during the past five years. Their aggregate amount during this period has been £771,000, and the annual charge we have, by these measures, placed on the army estimates amounts to £271,400. The annual economies foreshadowed in my speech in this Council two years ago, and now realised, amount to £320,000 and may be placed against this charge. I may mention that there are other economies that will fall in, in the near future. These charges and economies are now for the first time brought together in the regular budget for the ensuing financial year, which would have been a far more unsatisfactory production had we not had these economies to help us.

"The Hon'ble Finance Member has shown that, in the five years ending with 1903–04, some aggregate £6,951,000 were allotted for special military expenditure; and that, excluding cumulative recurring expenditure as was the practice previous to 1904–05, the sums actually expended in the five years ending 1908–09, aggregate £5,993,000, or an increase of £1,042,000. But, from a glance at the accounts, it will be seen that a quite new and very large special charge under one head has had to be met, viz., 'the re-armament of the Artillery.' This alone represents no less than £1,750,000, and, if it had not been necessary to make this change in order to keep our armament up to date, our total special expenditure would have been over £700,000 less than the amounts allotted for the previous five years.

"I pass now to the military budget estimate for the coming year, in the preparation of which we have had to provide for a large increase of expenditure in three directions as compared with the budget of last year. The first of these is the additional payment to the War Office in respect of the cost of providing recruits and reliefs for the portion of the British Army serving in India. The second is the increase of pay and free firewood granted to the Native Army on the 1st January this year. The third is the increase in the cost of food and forage due to the present high prices. For these items taken together we have had to provide an additional sum of £818,300.

"With such a burden to carry, and having regard to the present tightness in the resources of the country, the pruning knife has had to be used with some vigour. Our building programme has had to be curtailed, and the numbers of the workmen in our ordnance factories reduced. Moreover, several undoubtedly useful projects for the improvement of the Army have had to be postponed for the present—to be taken up again, I hope, at a more financially propitious moment.

"We have, in the budget for 1909–10, made adequate provision for the usual services necessary to maintain the Army at its present established strength, and have been able to provide funds to proceed with certain measures, such as:—

1. Completion of our additional Royal Horse and Field Artillery ammunition columns.
2. Developing the local manufacture of quick-firing guns and ammunition.
3. Increase of the Indian Army reserve.
4. The carrying on to completion the building works now in progress.
5. Special defences, and items of minor importance, as well as providing funds to enable us to proceed with a tentative scheme to create a Cavalry School for India.

"If I may detain the Council for a short time longer, I should like to compare the military estimates now under discussion with those of the budget prepared before my arrival in this country, *i.e.*, the budget for the year 1902–03. The net expenditure in the military estimates for that year amounted to £18,094,000, on which the estimates for 1909–10 show an apparent increase of £1,658,000. The figure must be corrected in the first instance by deducting £318,000 on account of the net cost of certain services (the chief of which is the Hyderabad Contingent) which have been transferred from the civil to the military estimates. On the other hand, if we deduct the expenditure classed as special in the two years (£1,128,300 in 1902–03, and £474,900 in 1909–10), and the special provision of £93,000 made in the 1902–03 estimates for the Delhi Durbar and Coronation ceremonies, the increase to be accounted for is raised to £1,892,400. This increase is to some extent discounted by the fact that our ordinary budget now provides, under the ordnance grant, for the local manufacture of a large amount of war material, which in 1902–03 had to be purchased from home, and the cost of which was treated as special expenditure. Apart, however, from this difference of classification, I think I can show that practically the whole of the increase in expenditure has been forced upon us by causes beyond our control, such as the increased cost of obtaining recruits and reliefs from home for the British Army out here, and the general rise in prices in India. The budget estimates for 1909–10, as compared with those for 1902–03, provide for new or increased charges under the following heads:—£450,000 for the service or proficiency pay of British soldiers; £300,000 on account of the increased payment to the War Office for British recruits and reliefs; £87,000 for the additional cost of trooping

arrangements to and from England and the colonies; £131,000 on account of the automatic increase of pensionary and other non-effective charges; and £650,300 for the extra cost of food and forage due to the rise in prices. These charges, which are practically uncontrollable, aggregate £1,588,000, and leave a balance of only £294,400 to be accounted for. This balance is more than covered by the various increases of pay and allowances which it has been found necessary to grant to the officers and men of the Army in India at a total cost of £588,700. The necessity for these increases has been admitted on all sides, and I submit that they may be fairly classed as unavoidable. If these items are deducted, we get a balance of £192,300 in favour of the estimates for the ensuing year.

"But the Army establishments in 1902–03 are not identical with those of the reorganised army of the present day for which we are providing in this budget. The 1902–03 establishment of officers, non-commissioned officers and men of British troops amounted to 74,118. We now have 75,270, or an increase of 1,157, almost entirely due to the requirements of the re-armed artillery. In the Native Army, in 1902–03 we maintained 150,586 officers, non-commissioned officers and men, against the present total of 162,993, or an increase of 11,507. Of these, 7,654 represent the Hyderabad Contingent, for which credit has already been taken in the financial comparison. The further increase is due to the readjustment of establishments, minor increases in the Army, and 350 officers added to the Indian Army. Of mobile guns, in 1902–03 we had 460, and we now have 480, or an addition of 20, representing 2 new mountain batteries and 2 heavy batteries. Maxim guns have been increased from 287 to 422; and the horses maintained from a total of 34,975 in 1902–03, to 44,447 at present, giving an increase of 9,472. Of these, however, 2,312 came with the Hyderabad Contingent and have been taken credit for. The remaining increase is due to the extra horses required by the artillery and ammunition columns; to an increase in the reserve of 500 horses, and to an increase in the establishment of horses in British cavalry regiments. In 1902–03 we had 26,191 mules, whilst we now keep 34,179, or an increase of 8,988. Of these, 7,200 have gone to increase the carrying power of our transport; and the remainder to provide for the two new mountain batteries, for supplying Pioneer battalions with equipment mules, and for the increase of Maxim guns. In staff officers the number in 1902–03 was 901 and is now 965. I have already mentioned the increase of 53 of these, and the balance is composed of additional Supply and Transport officers.

"The annual cost of maintaining these additions to the Army is evidently more than the increased sum provided in the 1909–10 budget. Therefore while you are paying your soldiers, both British and Native, individually considerably higher than in 1902–03, the cost of their service in the Army is less.

"The question naturally arises how has this been accomplished? I think that an answer may be found in the relation that now exists between the military and financial authorities in India.

"Formerly they had very little in common. The military authorities had but slight interest in economy, while the financial authorities concerned themselves as little with considerations of military efficiency. That two great departments of the same Government should thus regard each other as adversaries, rather than as allies working together to obtain results satisfactory to both, was clearly opposed to all business principles. It is not a matter of surprise that the Finance Department failed to secure possible economies, or that the military authorities were hampered in their struggles for efficiency. Two main factors have brought about an alteration—and I hope a permanent alteration—in this respect. On the one hand, the fixing, for a term of years, of an annual maximum beyond which special military expenditure could not be incurred, has taught the soldiers that economical administration is military as well as a financial interest, and has accustomed them to scrutinise every demand for money with the utmost care before it is put forward, lest, by supporting measures which are merely desirable, they should jeopardise those which are essential. On the other hand, the creation of a special branch of the Finance Department, to deal with military expenditure, in close connexion with the Army Department, has, I think, given the financial authorities an insight—perhaps I may say a sympathetic insight—into the real requirements of the Army, which was formerly lacking.

"Your Excellency has placed some of the ablest officers of the Finance Department in charge of the Military Finance Branch. My thanks are due to those officers for the ready and valuable assistance they have afforded, not only to myself, but also to the Heads of Divisions at Army Head-Quarters, by pointing out, at an early stage, the true financial results to be expected from particular proposals, and thus enabling such proposals to be examined with fuller knowledge, and to be dropped or persevered in in the light of that knowledge. In this connection, I should like to draw attention to an alteration in the form of the Indian Army Budget Estimates, now made for the first time, and which is the outward and visible sign of an underlying principle to which I attach great importance. I am convinced that real economy in Military expenditure must be the work of the officers of the Army themselves. They, and they alone, are in a position to recognise unhesitatingly the sources of waste, the expenditure which is not necessary to maintain efficiency, and that which, though consecrated by long usage, can be terminated advantageously. But the enforcement of true economy is at best a thankless and disagreeable task. No man undertakes it willingly unless he knows that his efforts will be recognised and acknowledged. Given responsibility, and the knowledge that praise or blame await on the manner in which that responsibility is upheld, I have no doubt whatever that the officers of the Army will prove themselves capable of sound and economical administration. This year, therefore, the India Army Estimates have been compiled on a Divisional basis, showing clearly all sums, for the administration of which each General Officer Commanding a Division or Independent Brigade is responsible. At the same time a decentralisation of the Military Accounts Department has been carried out, by means of which each Divisional General has been provided with a Financial Adviser. The scrutiny and the comparison of results will now be easy; the responsibility will be clearly defined; and I hope for the best results from this seemingly simple reform.

"In concluding these remarks, which are the last that I shall have the honour to address to this Council, I hope that I may be allowed to say a word about the system of army administration.

"A glance at the history of the Army in India shows that though, in the long run, good results have been attained in the past, they were only obtained by following very devious roads and therefore took much time to accomplish, while the methods employed were far from economical and the policy

was lacking in continuity. The system of dual advice to the Viceroy on all army matters by two separate members of His Excellency's Council was the main cause of this. The personality of these two high officials had, no doubt, a marked effect on army policy. At times the Commander-in-Chief was the most trusted adviser of the Viceroy, while, at others, it was the Military Member of Council that was listened to. No Viceroy, however, would be likely always to take the advice of one member and discard that of the other. At times the advice of the less influential member would naturally be accepted; and thus a breach in continuity would probably be established, leading to unexpected deviations and developments. Then again, the member whose advice had been rejected had always to put into execution his share of the accepted policy, of which, of course, he disapproved. I am sure that this was, as a rule, loyally carried out, so far as possible; but I ask, can any independent high official give effect to another's policy of which he disapproves, without introducing any of his personal convictions into it? I trow not.

"India is the only country under the British Crown which maintains a large army and can carry out a continuous policy for its improvement. My advice to the Government of India is not to lose the system which you now possess, or change it back to the dual control which has been abandoned and abolished. Continuity of policy in army affairs is essential, in order to attain economical efficiency. If you duplicate your advisers, you will read through the mazes of military technicalities, leaning first on the shoulder of one and then on that of the other, and continuity will, and must be, lost.

"We have strengthened very considerably the staff which surrounds and supports the combined Army Member and Commander-in-Chief, and you need have no fear that they and he will not lead you by straighter and cheaper paths to the possession of an efficient, up-to-date army, than was previously possible. Their responsibility is now complete and personal, and cannot be avoided or passed on, by specious arguments, to other shoulders.

"Many other reasons against the dual system exist. I will not now labour the subject, or detain you further. But, for the welfare of the Army in India, which I have commanded with so deep an interest and whose future success I have so keenly at heart, I cannot help impressing upon you, as strongly as I can, my conviction that it is only by continuity in military policy that the army can be maintained always able and ready to fulfil its grave responsibilities."

His Honour the LIEUTENANT-GOVERNOR said:—"My Lord, I hope that Sir Guy Wilson will allow me, as a late Finance Minister, to tender him my congratulations on the courage and skill with which he has dealt with a difficult situation. The large deficit in the current year is due partly in the famine in Northern India, and partly to the large grants which have been assigned to various Local Governments, including 30 lakhs to the fortunate United Provinces over and above the whole of their famine expenditure. But, as the Finance Minister points out, it is principally due to the signal failure of the Railways to earn the net returns which were anticipated.

"In so far as that failure is due to a shrinkage of gross earnings, it is likely to be of merely temporary duration, and need cause little apprehension.

"But, so far as I can understand, the great slump in net earnings is due not nearly so much to a reduction in gross traffic receipts, as to an enormous increase in what are called working expenses. The loss under the first head is stated by the Railway Board to be £875,000, whereas the increase of working expenses is shown in the account to be £1,210,000.

"That however is not nearly all. If the gross traffic receipts have fallen off by nearly £900,000, the cost of moving the reduced traffic should, naturally, have fallen off by, let us say, £400,000. It follows that the excess which has to be explained is considerably more than a million and three-quarters. I am constrained to say that the explanation presented in the Memorandum of the Railway Board seems singularly inadequate. Something is doubtless due to the cost of coal, though we are not told what it amounts to. Grain compensation is said to amount to 23½ lakhs, or £157,000, *i.e.*, less than ⅛ of the total excess. Floods on the North-Western Railway are called in to account for some unspecified part of the remainder; but I seem to remember hearing of similar floods for several years before on that line. A great deal is attributed to repairs and renewals, and we are told that commitments had been entered into which could not be stopped. I will not stop to consider the question whether any Railway Administration is at liberty to enter into commitments of this kind which cannot be modified or contracted if the ensuing year is one of deficit. But I do affirm without hesitation that any Administration which contemplates doing so is bound by all the canons of finance and common sense to provide for the corresponding expenditure in its estimates. And in the present instance we have to face the plain fact that the working expenses, in spite of a heavy reduction in the traffic carried, have exceeded the estimate by not much less than a million and a half.

"My Hon'ble friend, in delivering his budget for the ensuing year, has taken credit for an increase of net Railway receipts of 2½ millions sterling. So far as gross earnings go, his estimate may very fairly be justified. But I will venture to offer a word of warning in regard to the net receipts. Recent experience indicates how mournfully these estimates are liable to be falsified; and unless Railway Administrations can be made to understand that in matters of expenditure they must work within their Budget allotments, like all other great spending departments, and that no excess can be permitted except for the purpose of carrying an unexpected volume of additional traffic, I fear that great trouble lies ahead.

"In making these remarks, I need scarcely say that I have no desire whatsoever to embarrass the Finance Minister. On the contrary, my sole object is, so far as lies in my power, to strengthen his hands in dealing with a danger which had already risen above the horizon in my own time, and which has since become threatening and acute.

"Mr. Gokhale has returned to the charge once more on the subject of our surpluses; he maintains that these should be expended on such matters as primary education, sanitation and the like, and he complains that we were not justified in expending them on railway construction.

"I do not know that it is worth while to discuss this at any length, for the Hon'ble Member and the Government of India must agree to differ. But perhaps I may say that in my judgment, in the interest of economy, no better application could be made of any surplus funds than

the reduction of debt. If more money is required for expenditure on education or sanitation, let it be provided in the budget. But after that has been done, then, when a surplus does occur, let it be applied in India, as I believe it is applied in most other civilized countries, to reducing the public indebtedness.

"There are only two other points in the Financial Statement and the speeches of the Hon'ble Members to which I desire to allude.

"The Hon'ble Mr. Apcar has made some observations on the subject of exchange, and has criticised the action of Government in respect of the measures taken to support it.

"As regards the future, or even the present, I do not feel called upon to say anything, for it is only the Finance Minister of the day who can state the views and intentions of the Government with authority.

"But Mr. Apcar has made a statement regarding the past, in which he has unwittingly committed an inaccuracy, and has done less than justice to the Government of which I was then a member. He has told us that when exchange fell in November 1907 to Is. 3 4/16d. the question became one of practical urgency. 'Yet the policy of Government during this time of crisis was notable only for inactivity. It was not till the end of March 1908, in spite of urgent representations from the Banks, that Government commenced to offer sterling bills on the Secretary of State in London.'

"The suggestion thus made is quite incorrect. If the Hon'ble Member had referred to paragraphs 95 to 99 of last year's Financial Statement, he would have found a complete account of the measures taken in the winter of 1907–08 to maintain exchange, and also of their effect. Those measures were, firstly, the stoppage of the sale of bills by the Secretary of State; and, secondly, the release by the Secretary of State of his currency gold in London. This currency gold is our first line of defence, and it was clearly right to use it before falling back on the Gold Standard Reserve. The first million of currency gold was released on the 25th November 1907, and further sums of one million and half a million were released on the 6th and 16th December respectively. It was also arranged with the Banks that if exchange should fall below gold export point, Telegraphic Transfers on London should be sold in India at a fixed rate. The effect of these measures was immediate. By the 30th November exchange had recovered and stood above gold export point; and it remained at that level till the end of March 1908. The reason, the obvious and sufficient reason, why bills on London were not offered for sale till the 26th March was that till that date exchange had not fallen below export point. There was no need to sell them, and no possibility of doing so.

"I trust that my Hon'ble friend the Finance Minister will not consider that I have encroached unduly on his province by offering this explanation.

"The only other matter on which I desire to trouble the Finance Minister is the urgent necessity for undertaking a revision of the present Provincial Settlement of Bengal, and for concluding a new one on terms more commensurate with the size, population and importance of the Province, and with its present necessities.

"At the present time we are paying over 9 lakhs a year on account of grain compensation, and during the four years ending with 1909–1910 we shall have spent over 38 lakhs on this item, for which the present settlement makes no provision whatever. Similarly, we have to provide over 9 lakhs in the ensuing year for famine relief, over and above the Imperial portion of the charge; during the same period of four years we shall have spent some 12 lakhs on this item; and for this also the Settlement makes no provision whatever. We are also spending a very large sum—I cannot give the exact figure—under the heads of Police, Law Charges and Jails, in connection with the special measures for the maintenance of order and the repression and punishment of anarchical crime. It would be criminal folly to relax any of these precautions at present, and the money must be found for them at any cost. During the four years beginning with 1906–07 and including the ensuing year, we shall have spent on these three groups of charges more than 59 lakhs of rupees; and our cash balance, which on the 1st April 1906 stood at 91 lakhs, has now been reduced to zero; it would indeed have been a serious quantity had not the Government of India come to our aid and wiped out the deficit.

"I am well aware that every Province is expected to make some provision for unforeseen charges from the normal growth of its revenues; but it is manifest that no Province can hope to do so on such a scale as this, without crippling its internal administration. That is what has happened in Bengal. Our public works grant has been cut down to 45 lakhs, the bare standard fixed four years ago, with absolutely no allowance for natural and legitimate expansion. As a consequence, while we have provided 17 lakhs for completing or continuing certain works which are actually under construction, we have been unable to undertake a single new work of any description, though the demands upon us are of the most imperative character. The Ranchi College, which has been sanctioned by the Government of India and the Secretary of State, is indefinitely postponed because we have no money, and are unable to fulfil the conditions on which the Maharaja of Burdwan made a generous contribution of a lakh of rupees towards it last year. Land has been acquired for an extension of the Presidency College—a most urgently necessary measure—but it has to lie vacant because not a single rupee can be found for erecting the buildings. The University Regulations involve largely increased expenditure on our colleges, if they are to escape disaffiliation; we are endeavouring to compel the private colleges to comply with the new requirements, and yet we are unable to make the requisite provision even in our Government institutions. Well devised schemes for the improvement of secondary and technical education, of which Bengal stands in need at least as much as any other part of India, are indefinitely postponed for want of funds. An acute epidemic of small-pox is raging in Calcutta; the small-pox hospital at Sealdah is a disgrace to the city and a danger to the population: yet I am quite unable to provide funds for a new one. Most of the Bengal jails are unsuited to the class of prisoners with whom we have now to deal; but there is no possibility of remodelling them. I will not weary the Council with further details; but wherever I go on tour I am forced at every turn to refuse the most reasonable requests for local expenditure, and even to reject generous offers of private contributions, because I am unable to meet the Government share of the outlay. The position is becoming impossible. It cannot fail to produce a general feeling of apathy and discontent which must greatly

increase the difficulty of our task in dealing with the political situation. In the course of the year, if there should be signs of an improvement in the financial situation, I shall submit proposals for a revision of the Provincial settlement on juster and more liberal lines; and I earnestly hope that they will receive the sympathetic consideration of Your Excellency's Government and of the Hon'ble Finance Minister; and that Bengal may be allowed the first call upon whatever funds may be available in the Imperial exchequer."

The Hon'ble SIR GUY FLEETWOOD WILSON said:—"Before dealing with the points which have been so ably dwelt upon by the Hon'ble Members who have spoken, I would ask to be allowed to make a passing allusion to the lamented death of one who filled with conspicuous ability the post which I have the honour at present to hold. I allude to Sir Edward Law. It may be said that the predominant feature of his character was his almost passionate love for India and his desire to promote the welfare of her teeming population. I feel sure that I am voicing the feelings of all those present, as well as of all others who were brought in contact with him, when I give expression to the sympathy we feel for Lady Law in her sad bereavement. I would ask you, my Lord, to allow me to make one other allusion of a personal character. I would ask to be allowed to bear testimony to the great value of the work done by one who for a period of several months so successfully discharged the duties of Finance Member of Council. Mr. Hosten's work has been typical of that marked ability and that superb loyalty which are the proud characteristics of that service which may claim to be the finest in the world—the Civil Service of India. Personally I owe him a deep debt of gratitude.

"I will now deal with the speeches delivered by Hon'ble Members in so far as they concern my Department.

"No one can possibly take exception to the tone of the debate.

"The criticisms on the Budget have been expressed with force and incidity, but they have been marked as well by a courtesy and consideration for which I would ask Hon'ble Members to accept my respectful thanks. I am also deeply grateful for the sympathy and support which have been so generously accorded me in the difficult and unpopular task of curtailing expenditure. Dealing first with the Army, I do not think after the full and remarkably clear statement of His Excellency the Commander-in-Chief that it is necessary for me to allude to more than two points.

"In the first place I can and do give the assurance that neither efficiency nor reserves have been made to suffer in effecting economy. Having spent in the last few years over 2 millions in increasing our war reserves under the re-organisation scheme, we are able to reduce the expenditure without depleting the reserves and army efficiency is being fully maintained at its present high standard.

"The second point to which I wish to allude is the increase of £300,000 in the Indian military contribution.

"No useful purpose would, I think, be served by going now into the details of this question. The statements which have been made in the House of Commons, and which have no doubt been brought to the cognizance of Hon'ble Members, show that in the opinion of the War Department at home India does not even now pay its full share. I do not think that we need discuss that point at the present moment. What we have to deal with is an accomplished fact. The question whether or no India pays too much, enough, or too little, was referred to an exceptionally strong Committee, presided over by one of England's ablest judges, and included two representatives from India of the highest standing. The subject had to be approached from an actuarial and very technical standpoint which it would have been extremely difficult to place clearly before the public and which, even if that had been possible, the public would have found it difficult to appreciate.

"The outcome of the negotiations resulted in an agreement between the two Secretaries of State, under the conditions indicated by Mr. Buchanan quite recently in the House of Commons.

"I am well aware that the Government of India had entered a protest against any increase of charge being thrown on India; but when it is remembered that the two representatives from India were Sir John Edge and Sir Beauchamp Duff, it must be conceded, I think, that the Indian case was presented with consummate ability. It must further be borne in mind that the decision arrived at was agreed to by a Secretary of State who, as is generally recognised, has always given evidence of his great sympathy with India, and who has never hesitated to keep well in the forefront the interests of the Indian people. I think the only course open to us now is to accept the decision arrived at as a final one.

"The next subject I will allude to is Railways.

"On the broad lines of our policy of railway development, we have heard a good deal of interesting criticism, much of which is mutually destructive, inasmuch as it represents two diametrically opposite schools of opinion. Fortunately it does not fall to my lot to answer our critics, as my Hon'ble Colleague, Mr. Harvey, has dealt with them. There is one minor point however on which I may be allowed to supplement the remarks which fell from him. I have seen questions in the Press regarding the exact significance of my statement last week that the railways were worked at a net loss during the year now closing. An answer to these questions will be found in the figured tables attached to the Financial Statement. But I have been asked more particularly whether it is a fact that we have debited against the current earnings of the old guaranteed railways the annuity payments which represent instalments of the cost of purchasing those lines. My answer to this is that we do charge the annuity payments in the manner indicated, and that we do so deliberately. I readily recognize that it is unsound finance to build or to buy railways out of revenue, more especially when they are remunerative property. But in respect of these particular lines, there is much to be said for the course pursued. It was decided to purchase those lines by means of terminable annuities instead of by cash payments, for the good reason that, under the terms of the contracts, that method was the more profitable to Indian revenues. There is in practice very little to distinguish a terminable annuity from a sinking fund; and the purchase having been effected in this particular way, we necessarily debit the annual charges to revenue. A sinking fund chargeable against capital is a contradiction in terms which would be hardly defensible.

"The Hon'ble Mr. Apcar has expressed regret that the necessities of the year have compelled the capital expenditure on State Railways to be fixed at 15 crores, instead of 18½ crores. I believe—as Mr Apcar hopes—that the postponement of the higher scale of expenditure is only temporary, and that the Secretary of State will sanction an 18½ crore programme as soon as the financial position permits. The provision of funds for the programme is a matter which is very largely in his hands, our capital resources in India being extremely limited. Mr. Apcar has deprecated with much earnestness the employment at any part of the profits on coinage for railway purposes. It should be remembered, if that source of revenue is withdrawn, how comparatively little remains at our command in India. Let us consider what we have available. A revenue surplus, which in lean years may be attainable with difficulty, and only as the result of pinching the general administration. A part of the Famine Insurance grant, which in times of scarcity automatically fails us. The net incomings of our Post Office Savings Banks and a few miscellaneous funds, from which the return, though fairly sure, is not substantial. And finally, our annual rupee loan which exhausts the local market, we are told, when we try to put it higher than from 2 to 3 crores. From this enumeration of our Indian resources, it is obvious how largely we are dependent on loans in England for the development of our railways. And considering the recent state of the market in England for Indian investments, I confess to a feeling of surprise, not that the railway programme had to be curtailed, but that we have been able to pitch it at so high a figure as 15 crores.

"I come now to Provincial Finance.

"We have heard a good deal to-day about the growing needs of Provincial Governments, and about the defects of certain of the provincial settlements. I have neither written nor said anything which can be taken as indicative of want of sympathy with Local Governments in the many pressing claims upon them and in the many admirable schemes which they would undertake if their finances permitted. My sympathy with them is genuine, all the more so that the Government of India are experiencing to the full the same inconveniences and the same disappointments. But we must all unite in the painful process of cutting our coat according to our cloth; and we must trust that better times will come for Provincial as well as Imperial revenues. The Government of India have not been sparing of their aid to Local Governments in the past, and in the present circumstances we count on their co-operation in the economies which have become imperative.

"As regards the provincial settlements, I speak with entire impartiality, inasmuch as the whole of the existing settlements (with the exception of certain details relating to the United Provinces) were arranged before I took office. I have, however, had an opportunity of studying the system of settlements. They were designed to allot to each Local Government a substantial share of its growing revenues, to dispense with the necessity of periodical doles and earmarked grants from Imperial resources, and to place the provinces in the position of being able to adjust the growth of its administrative needs to the growth of its income in practical permanency. I believe I am not wrong in saying that my predecessor Sir Edward Baker regarded the settlements as liberal ones; and I hold entirely to the same view. They have started badly in certain provinces, partly owing to the recent famine, partly owing to the burden of high prices, partly owing to the special difficulties of administration in the last year or two, and partly owing also, as in Burma, to a temporary set-back in the revenues. There is no reason to doubt that these causes will disappear in time; and there is every reason to expect that the Local Governments will tide over their period of trouble without risking the permanency of their settlements, which seems to me one of the strongest factors in their financial independence. I fully recognize that the Local Government must advance with the times; and there are many insistent demands upon them, such as the improvement of secondary education and the development of technological education, with which the Government of India are in complete sympathy. It would be entirely wrong, in my position, to hold out any definite promises; but, should we return to the happy era of large surpluses, I have little doubt that the Government of India will be ready to share their good fortune with those provinces which genuinely require assistance in the carrying out of such projects.

"Turning now to the particular provincial settlements upon which Hon'ble Members have spoken to-day, I need only deal lightly with that of Madras. The last revision of the settlement with that province was entirely of the nature of an adjustment, intended to give Madras the same shares of the principal heads of revenue as the other provinces and to replace fixed and inelastic assets by growing resources. In spite of his criticism upon sundry details in the figures, I am sure that my Hon'ble friend Mr. Andrew recognises how liberal the settlement was, and the fairest proof of its success lies in the fact that the province has greatly to its credit now built up a balance well in excess of a crore of rupees.

"The grievances of Burma have been voiced with much moderation and fairness by the Hon'ble Maung Bah Too. I have studied the records of the last Burma Settlement with considerable care; and I can assure my Hon'ble friend that he is entirely mistaken in his fear that the distance of his province from the head-quarters of the Government of India has prejudiced its case. I think that, on the contrary, there was particular anxiety to ensure that the province should not suffer in absentiâ, and that special efforts were made to provide it with adequate resources. It must be confessed however that, since the settlement was made, there has been some arrest in the progress of the provincial resources. The Forest-revenue in particular, which is one of Burma's greatest assets, has not answered expectations. From all that I can gather, this set-back is temporary; and I trust that Burma will be patient until either its revenue recovers or there is clear evidence that we permanently overestimated its resources. In the meantime, a careful scrutiny of the Burma estimates suggests that there have been a certain number of items of expenditure which it was not unreasonable to ask the province to postpone or abandon pending the results of a few years' test of the operation of its settlement.

"Next, I come to the United Provinces, which are put in a somewhat invidious position by the very high figures of the grants which the Local Government has received at a time when retrenchment was being stringently enforced elsewhere. I wish to make it perfectly clear to the Council that this is not the result of any differential treatment to the United Provinces, but of the severe trial out of which they are now emerging. Famine fell upon them in 1907, when the province was working under a settlement which was admittedly inadequate. It swept away the whole accumulated balances

of the Local Government, the cost of direct relief alone being over 30 lakhs; and we had to give special help to the Local Government to enable it to open the current year and its new settlement with the prescribed balance. In 1908 1909, famine and its concomitants again paralyzed the provincial finance, which had to find 62½ lakhs for direct relief expenditure and 10½ lakhs for irrecoverable loans, to say nothing of heavy indirect losses due to the same cause.

"The two specific items of loss that I have mentioned represent very closely the sum (72·92 lakhs to be exact) which we have given the Local Government in order to place it in the position we intended it to occupy at the outset of its new settlement. The additional 10 lakhs was a special initial grant with which the Secretary of State has allowed the new settlement to be inaugurated.

"I regret that the two Hon'ble Members who represent the province regard the grant as inadequate. I can only assure them that we were neither able, nor would we have been allowed, to give more.

"There remains Bengal. With regard to it, I trust I am not unjust in the suspicion that it had begun not only to live up to its means, but to some measure to discount the future, before the special troubles befell it which are now straining its resources. The existing settlement was made only three years ago; it was considered an adequate and even liberal provision for the province; it had been preceded two years before by a special grant of 50 lakhs, and when the settlement began, there was a total credit balance of nearly 63 lakhs. A few months ago, when our Hon'ble Colleague, the present Lieutenant-Governor, took over charge of the province, the balances had disappeared and there was every prospect of a very heavy deficit. Under Sir Edward Baker's orders, no time was lost in curtailing expenditure; but it was too late to avoid a considerable overdraft upon Imperial funds. (I neglect the 50 lakhs in the Provincial balances which is earmarked for the Calcutta Improvement Scheme.) We have decided to write off that overdraft and to give the province such a measure of help as will enable it to close next year with a *nil* balance. It was quite impossible, in the face of our own difficulties, to do more. But we recognize the gravity of the task which confronts Sir Edward Baker, and if our own position improves, the Government of India will give their most careful consideration to the weighty plea which the Lieutenant-Governor has put forward to-day on behalf of the great province which is entrusted to his care.

"Before leaving this subject, I would add a word of explanation regarding the grants for University Education to which the Hon'ble Sir Harvey Adamson has alluded. The grants will not be found in provincial budgets because I had not received the Secretary of State's sanction to them in time to do more than show them as a lump provision in the India Estimates. The actual distribution will be as follows:—

	Rs
Central Provinces	10,000
Eastern Bengal and Assam	20,000
Bengal	1,80,000
Punjab	60,000
Bombay	65,000
	3,15,000

Madras and the United Provinces have received their grants through their provincial settlements. The subsidies are for one year only, and the necessity for further Imperial assistance will have to be reconsidered before next year.

"It is to me a matter of very genuine regret not to be able to give a sympathetic reply to the eloquent appeal which has been made in more than one quarter in regard to dear food compensation.

"In regard to this I may say that for some years past the difficulty which the Finance Member has had to face has been the equitable allotment of surplus funds. This is not my good fortune. This year we are only just able to escape fresh taxation and there are no surplus funds to allot.

"Next I will deal with the miscellaneous criticisms which have fallen from Hon'ble Members to-day. Among them the question of sanitation has received some attention. There seems little doubt that, under the stress of their general financial difficulties most of the Local Governments have been obliged to defer schemes for sanitary improvement which might otherwise have made progress. But the Nawab Saiyid Muhammad is mistaken in thinking that we have withdrawn the grant of 30 lakhs, which was given last year for sanitary purposes with special relation to plague preventive measures. That grant, as Sir Edward Baker explained in paragraph 65 of last year's Financial Statement, was an annual one, and it has been again allotted to the different provinces in their budgets for the coming year.

"Next, I would allude to a suggestion by the Hon'ble Mr. Andrew that District Boards in Madras may be allowed to borrow within limits from Provincial funds for the construction of local lines, without those lines being thereby brought on to the Railway programme. The Government of India have watched with much interest the energy and enterprise with which the Madras Boards have set to open up their districts by feeder railways, and it is a sincere gratification to hear of their success. But I am afraid that the privilege which my Hon'ble friend asks for is impracticable. The Railway programme is more than a mere forecast of railway projects. It is also an estimate of the whole of our resources available for railway construction. Those resources are necessarily diminished by any loans which are made from our general cash balances to District Boards; and the result of excluding lines which the Boards could from public funds would simply be a *pro tanto* reduction of our programme. In other words, the feeder lines in Madras districts would be given a prior claim on our general resources to the lines of more Imperial interest. I am afraid we could not contemplate this result with equanimity, however desirable these local works may be in themselves. If the Boards wish to keep their lines outside the programme they must finance them either by guarantees or from their own savings or by loans in the open market.

"The question has been raised of the valuation of the securities held in the Currency reserve, and exception has been taken to their being valued at 12 crores, when we all know that there has been a considerable fall in values since they were purchased. I take it that Hon'ble Members are aware that the investments of the Currency reserve are shown not at their face value, but at the

price which we paid for them. This is the procedure which the legislature has directed, and our published accounts are therefore in strict conformity with the requirements of the law.

"I should not adopt the expedient however of sheltering myself behind a technical defence of the provisions in the Act if there were any substantial or permanent deterioration in the value of our Currency investments. In such a case I fully recognize that something equivalent to a depreciation account would be not unreasonable. But the facts are as follows:—

"The total valuation of the securities is 11 17 crores as against the 12 crores which we paid for them. The deficiency is not serious and a slight revival in gilt-edged securities would wipe it out. I do not think therefore that there would be advantage in attempting periodical adjustments, so as to keep the value of the actual paper up to its original cost price. So long as the fiduciary element in our circulation is kept within moderate bounds, we need not be anxious about minor fluctuations in the value of the securities held against it.

"The two subjects in regard to which I now invite our attention are both subjects of first importance.

"They are currency and the prevailing high prices. I will take them in the order named.

"Our currency policy in general and the position of our Gold Standard Reserve in particular have figured most prominently in to-day's debate. It is right and fitting that the subject should have the prominence it has received, for there is no other factor in our Indian finances which is so intimately associated with the commercial interests of the country, and through those interests with the well-being of the great mass of the people. Holding these views I am glad to find that I am not called upon to defend our currency policy against any attacks upon its main features. Upon those, so far as I can judge from the speeches we have heard to-day, the Council is in virtual agreement. We may differ regarding the location of our gold or the pace at which it should accumulate; but we are all agreed that a strong holding of gold is essential to our salvation. We may have divergent views about the most effective manner of supporting exchange; but we are at one regarding the importance of active intervention when it falls below specie point. We may not agree as to the effect of our coinage on prices; but it is hardly suggested that we should re-open the Mints and allow the rupee to find its own level.

"Such being the position as regards the cardinal points of our policy, I cannot see that any good purpose would be served by holding a formal enquiry into currency matters generally. The need for such an enquiry has been eloquently urged by the Hon'ble Mr. Apear; and I am aware that suggestions for a new Currency Commission have been received from several Chambers of Commerce. We have had a good many Commissions lately, and I am disposed to think that India in that respect deserves a rest. Commissions are always expensive, not always conclusive, and are usually somewhat unsettling bodies, and the one thing that our currency policy requires is that it should be allowed to settle down into regular habits. Nor can I admit that our currency policy, as based on the broad principles enunciated by Lord Herschell's Committee, has departed so materially from those principles as to demand a fresh special investigation. Currency is a living organism and must adapt itself to changing circumstances. The changes in our policy have been adaptations rather than variations. Fault has been found for example with Government for building up a silver reserve in India. That measure was justified by my predecessor on a previous occasion, and calls for no further defence from me, but the same complaint has been repeated to-day. I am afraid that the public memory in regard to public finance is sometimes short; and in face of the scarcity of gold which is the prominent feature of our position to-day, some of us are apt to forget that the time has been, and may come again, when the scarcity of rupees constitutes an imminent danger. The comparatively small silver reserve of 4 millions was not attempted until we had accumulated 12½ millions of gold, and it was a pressing necessity at the time. In regard to the other diversion from our original policy for which we are frequently taken to task, namely, the appropriation of a part of our coinage profits for railway capital purposes, I do not think I can do more than refer our critics to the views of that strong Committee of financial and commercial experts upon whose advice this particular step was taken by the Secretary of State. I doubt whether another Currency Commission would dispense our silver reserve, or add to the data upon which Sir James Mackay's Committee based their recommendations.

"I readily admit however that the events of 1907 and 1908 have thrown a vivid search-light upon our currency policy, and it is incumbent on us to see that the results are not lost sight of. In passing, I should like to acknowledge the ability, the courtesy and the clearness with which those results were summarised by the Hon'ble Mr. Proctor in his speech at the annual meeting on the Bombay Chamber of Commerce on the 3rd of this month.

"Turning from principle to practice, I find very little to add to what the Council already know regarding our action during the recent period of low exchange. There were two stages in that period, one prior to, and the other subsequent to, March 1908. The action taken by Government during the earlier stage has been vindicated by my predecessor, Sir Edward Baker, in his last Financial Statement and again in his remarks to-day. The later stage has been one of steady perseverance on the lines already laid down. We have parted with our gold freely, both in England and in India; we have kept exchange successfully up to specie point; and we close the year with 29½ millions in gold and gold securities (£1½ millions in the Currency Reserve, and £8 millions in the Gold Standard Reserve). We are thus far from being defenceless in a further campaign against exchange, should another year of adverse trade again force it upon us, a contingency which at present I hope we need not dread. Nor is the result one of which we need be ashamed, seeing that the Gold Standard Reserve is not yet eight years old, and that this is the first occasion on which it has been put to the test. For the future I can only reiterate what I have said in the Financial Statement, that it is our clear duty to develop and strengthen our gold resources by every means in our power.

"My Lord, I turn now to an economic feature of recent years, which yields to no other in importance, and which has found its fitting place in several of the speeches to-day: I allude to the rise in prices. I approach the subject with great reserve, both on account of its complexity and because it is at present under discussion between the Government of India and the Secretary of State.

"But it would be a poor compliment to the sincerity and skill with which the subject has been handled by previous speakers if I were to keep silence regarding it. I can however but touch the fringe of the subject and I must make it apparent at the outset that I put forward no remedy for high prices, and that I approach it purely from the point of view of trying to make clear some of our ideas on the subject. Nor can I make any announcement yet regarding an enquiry into prices, for the manner and agency of the enquiry are still under the Secretary of State's consideration.

"The first aspect of the case to which I would invite attention is the vast extent to which the rise in prices concerns Government. Some of our critics write and speak as if Government were responsible for the phenomenon. Others, without going so far, appear to believe that Government are languid and uninterested spectators of the rise in prices. Nothing could be further from the truth. The high prices affect all Local Governments and the Imperial Government gravely and directly. In the increased charges for food and forage in the Army, in the heavy payments by all the Civil Departments as compensation for the dearness of food-grains, in the high dietary charges of jails, and in many other ways, the high prices fall very heavily on Government. They also react upon Government sharply and constantly, through the unceasing pressure on the part of Government employés of nearly all grades for better pay in consequence of the increased cost of living. It is impossible for Government to shut its ears to the demand of its servants, and I hope the Council will pardon me if I digress for a moment to explain some of the liabilities entailed on Government, as a large employer of labour, by the recent upward movement in prices.

"The main provision for meeting the distress caused among our subordinates by the exceptional rise in prices consists of course in the authority given to Local Governments to grant compensation for dearness of food-grains. This grant was till lately available only for men drawing Rs. 16 or under; we have now made it available for men drawing Rs. 30 or under, and during 1908–1909 the sum paid to civil employés on this account amounted to no less than £597,000. We have, however, at the same time freely recognised that in addition to these exceptional measures, it is necessary to take steps to recast the scales of pay of the lower paid officials in many of our services. The work can only be done gradually: each case has to be considered on its merits, and any attempt to raise the scale of pay universally would not only be disastrous financially, but would react on the labour market and prejudice private employers of labour. Much, however, has been done in the past years by Provincial Governments, while the cost of the projects for the improvement of the pay of purely subordinate officials which have come before the Imperial Government in the last two years and have been sanctioned by them amounted in 1907 to 60 Lakhs per annum and in 1908 to 53 lakhs per annum. In addition to this, we have obtained the sanction of the Secretary of State to institute a General Provident Fund, open to all Government servants. Every one must have met with distressing cases in which Government servants die before they are able to make suitable provision for their families. The new Fund will do much to meet such cases. Subscription will for the future be obligatory on all Europeans and Eurasians drawing over Rs. 100 per mensem and optional for all natives of India on any rate of pay. We have introduced this distinction because we recognise that Indian employés frequently have advantageous means of employing their savings in the improvement or acquisition of private estates; and because we were unwilling to take any step which would compel them to curtail expenditure such as that on the occasion of dowries, or marriage and other ceremonies, which religion or custom renders obligatory in their case. Compound interest will be allowed at 4 per cent. and the sum which accumulates to the credit of the subscriber will be his absolute property, and will be handed over to him unconditionally on his retirement or in the case of his death to his heirs.

"I hope I have shown Hon'ble Members that high prices are not viewed with indifference by Government, but that, on the contrary, they are a source of grave anxiety to us, if it were only for their effect on our salary charges. There is another and more subtle danger inherent in high prices, to which Government are exposed in common with the whole community. The cheapness of India's produce and of her labour has been the main reason why she meets her obligations with ease. If prices should rise to a level which interferes seriously with the demand for her products in foreign markets, our export trade would decline and our capacity to pay our debts be diminished. There was at one time some fear that this danger would influence the wheat exports of the season which is now approaching; the market fortunately is strong, and I understand that prices are now adjusting themselves to the position.

"A section of Indian publicists associate high prices with the refusal of Government to discourage the export of food-grains by a heavy export-duty. This view has been recently expressed by our Hon'ble Colleague, the Maharaja of Darbhanga, and it is obviously entitled to the most respectful consideration. There is, on the other hand, a very strong body of informed opinion that the view is based on economic fallacy. I do not propose, however, to discuss it on grounds of economic theory: I wish only to place before the Council a few plain facts which I have drawn from our published statistics for the years 1901—1907. These were three years of very active export and of normally good harvests; and they may be taken as giving tangible evidence of the extent to which the food-supply of the country is depleted by export. During those three years the export of food-grains totalled 11½ million tons. The production of food-grains in British India and the Native States is not ascertainable with anything like the same certainty; but a careful estimate suggests that it was not less than 200 million tons; for rice and wheat alone the outturn was about 115 million tons. If any reliance is to be placed on these figures, then the export during the busy triennium which we are considering did not exceed 6 per cent. of the supply. Within the same triennium, however, the price of rice and wheat in India rose by 25 per cent. and most of the other food-grains showed a similar movement. Can it be seriously argued that an export trade which diminishes the food-supply of the country by only 6 per cent. is directly responsible for such a remarkable change in values?

"We do not deny the importance of the movement in prices, the many hardships which it entails, and the dangers which attend it. We are prepared to ascertain the facts with the utmost care and to give our best consideration to any suggestions which are based on knowledge and on accurate data. But we cannot accept in silence the criticisms which lay high prices at the door of Government or which pretend that Government could alter the position by a stroke of the pen. There are deeper causes than Governmental action at work. India by its adoption of a gold standard has been switched on to the currency gauge of the rest of the world: and is undoubtedly bearing its share in the price

fluctuations to which the rest of the world has been subject. Indeed a careful study of the gold prices in Europe during recent years and of the general prices of commodities in India reveals a close parallelism. This country is undergoing great economic changes, and the change in money values is one of them. Whether the change will ultimately result for the good of India, it is difficult to say. We all hope so, and Government will gladly take any part that it prudently can take in forwarding that end.

"There remains but one other subject on which I wish to touch.

"One of the most interesting of the recent developments in our currency system, and one on which I do not think that public opinion has ever been divided, is the universalisation of our 5-rupee currency note. In paragraph 70 of the Financial Statement I mentioned that further proposals in the same direction were engaging consideration. I am now in a position to outline these proposals. It must of course be fully understood that they are still merely proposals. Before they can be carried into practice, legislation will be necessary, and before legislation is passed it will be incumbent on us to take counsel, fully and formally, with the commercial and other interests affected.

"There is abundant evidence of a general desire that the privileges of the universal 5-rupee note, i.e., legal tender throughout India and free encashment at any currency office, should be extended to the 10-rupee note. We are in full sympathy with that desire. The 5-rupee note has been an unqualified success; and the more easily convertible we make our currency notes, the more chance have we of increasing their popularity and extending their use as a genuine medium of circulation. We propose therefore to meet the wishes of the representative public bodies who have pressed us to institute an universal 10-rupee note. But I propose to go further than this, and to make all our currency notes universal up to and including the 50-rupee note. This very large expansion of the area of the universal note will manifestly impose heavy responsibilities upon us in the way of ensuring convertibility; and we propose accordingly to abolish the sub-circle arrangements and the special concession by which foreign notes are received in payment of Government dues and at railway and post offices. These are minor privileges which, though always inconvenient to Government, may have been defensible under a rigid system of watertight-compartment currency circles; but they are not required under the more liberal scheme which we now contemplate. To make sure however that the withdrawal of these concessions shall cause no genuine inconvenience to inland trade, I am prepared to lower our rates for treasury and currency transfers as soon as the new arrangements are introduced.

"Important and far-reaching though these proposals are, I should not have been averse to the still bolder step of making our Rs. 100 note universal. We should then have been able to divide our paper currency into two distinct categories—notes of Rs. 100 and under, which would be legal tender in the whole of India, and notes of higher denominations which would be current only within their own circles; the former to feed the true circulation, and the latter to be used mainly as stores of value. The project was a tempting one: but it was considered more prudent to stop for the present at the Rs. 50 note. We have, however, the Secretary of State's permission to announce that, if the universal Rs. 10 and Rs. 50 notes prove a success, and do not cast an unduly heavy burden on us in the movement of specie, the further development to which I have alluded will be undertaken and a universal Rs. 100 note inaugurated.

"It has devolved on me in present my first budget under conditions which will probably be entirely changed before the next budget discussion takes place.

"The reforms which have been decided upon and which will presumably become operative before this time next year will enormously vastly increase the labour and the difficulties of the Finance Member.

"I do not fear the change.

"Undoubtedly it will lead to increased and more searching criticism, but I believe that the criticism will be the outcome not of an intention to embarrass a public servant who is honestly trying to do his duty, but rather of a desire to help him to effect improvement.

"I shall welcome criticism because I believe my critics will be actuated by the same impulse, the same desire, which will influence me—a common desire to improve the work of those who govern and the condition of those who have to bear taxation."

His Excellency THE PRESIDENT said:—"My Hon'ble Colleague, Sir G. Fleetwood Wilson, has assumed charge of his high office at a period of grave anxiety in the history of Indian finance, at a moment requiring the most careful consideration of existing economic conditions together with an unexaggerated forecast of the probabilities and possibilities affecting the future revenues of India. I venture to congratulate him on the clearness with which he has explained the position which confronts us. Till some two years ago a continued prosperity and ever increasing surpluses may perhaps have rendered us pardonably forgetful of the insecurity of our sources of revenue till the rude awakening of 1907 brought us face to face with those climatic conditions, which from time immemorial have so often been the cause of cruel want and suffering. There was a failure of the monsoon—a failure conveying perhaps little meaning to the well-fed Western world, but full of sad forebodings to the teeming population of the plains of India.

"We closed the financial year 1907–1908 with but a small margin to our credit; and notwithstanding the fairly favourable monsoon of 1908, we were called upon to meet serious demands on behalf of famine relief, whilst later in the year malarial fever accompanied by a heavy mortality went far to incapacitate the populations of Northern India for the agricultural work upon which their every-day welfare depends.

"In addition to these troubles my Hon'ble Colleague has told us, how a great depression in trade has weighed not only upon India but upon the world in general, our railways consequently suffering from an immense diminution in those imports and exports from the distribution of which they to a great extent derive their revenues. It is very disappointing to be told that, for the first time since 1898–99, our railway system has been worked at a loss to the State, still more so to admit the necessity for a reduction of 2½ millions of expenditure on our railway programme, upon which we believe the development and consequent prosperity and happiness of the people of this country so largely depend.

Yet recognising the policy which has hitherto directed the administration of our Indian railways, I cannot think that even the increased development we aspire to would have justified a railway expenditure undoubtedly entailing increased taxation as its immediate consequence. We have had to decide between a choice of evils, and my Hon'ble Colleague has to the best of my belief advised us to follow the safest course. Moreover, we must remember that, though famine, sickness, depression in trade, and loss of railway revenue are the most evident evils with which we have been called to deal, a number of other causes to which my Hon'ble Colleague has alluded have combined to diminish the receipts upon which at the commencement of the last financial year it appeared that we could reasonably rely; that the country is generally poorer not only in respect to revenue, but as to individual wealth, than it was at the time of our big surpluses; and that it has become all the more incumbent upon us to avoid increasing present unavoidable burdens even for the sake of the attractive promises of future development.

"We are called upon to face the financial position as it stands to-day.

"My Hon'ble Colleague has carefully analysed it for us. He tells us, naturally enough, that with a deficit of over £3½ millions we must not be optimistic, but that, with conditions which it is not unreasonable to anticipate, there is no sufficient cause for pessimism. We must earnestly hope that these conditions will be fulfilled. The most rigid economy is necessarily demanded, not only from the Government of India, but from Local Governments, who have readily and loyally appreciated our difficulties, and I confess that the sacrifices necessarily entailed upon them are exceptionally hard—implying, as they must, the discontinuance or postponement of many useful public works, when possibly the stress of approaching poverty may not have been at first so evident to them as to the Government of India.

"We must hope for better times, and the Hon'ble Mr. Miller has told us that, though the agricultural outlook is not as bright as it might be, it is not discouraging, and that with a single good season we may look forward to a rapid return to prosperity. Certainly we have experienced many misfortunes, but amongst them we have at any rate one consolation—the plague has been much less severe than in past years. We are, however, in no way relaxing our efforts to cope with it—strenuous efforts to combat it in accordance with the best teachings of science are still maintained; and though these efforts may not entirely account for the decrease in mortality, it seems probable that they have largely contributed to it. But though there has been a diminution in plague the serious outbreak of malaria, to which I have already alluded, was the cause of much misery in the Punjab, in the United Provinces, and in the city of Bombay, in coping with which, as well as with plague, our Medical officers have been indefatigable in their labours. Much has been done, too, by scientific research, and we may congratulate ourselves in possessing in the Indian Medical Service officers who, in scientific investigation, competence, and enthusiasm, have few equals in any country in the world.

"His Excellency the Commander-in-Chief has given us an account of his stewardship for the 6½ years during which he has held his high command. I am sure I am only voicing the opinions of my Colleagues in telling him that we have listened to the story of his military administration, not only with deep interest, but with a sincere appreciation of his work and its results. It is no disparagement to his many brilliant predecessors to say that he has evolved from the factors of a somewhat scattered mass of splendid fighting material an Army complete in its component parts. The crippling centralisation, which must in by-gone days have well nigh broken the hearts of overworked officers, he has dispersed amongst his Divisional Commanders; in fact, the key to his organisation has been the perfection of a system in which the responsibility for the efficiency of each division in all its branches should rest with the General Officer Commanding it—a responsibility which that officer must again himself demand from the Brigadiers and Regimental Commanders under him.

"It has been Lord Kitchener's object so to distribute these divisions throughout India, as to facilitate either their mobilisation for a great campaign, or their capacity to furnish at short notice flying columns for some frontier expedition, or to meet sudden demands for internal defence. Notwithstanding much ignorant criticism both as to the intentions of this redistribution, and the manner in which it has been carried out, the objects in view have been ably fulfilled. At the same time a very great deal has been done to bring military equipment, in the broadest sense of the word, up to date, to better the pay and allowances of the native ranks of the Indian Army, and to improve the position of its British officers.

"But in addition to the creation and distribution of military machinery, which the Commander-in-Chief has explained to us, there is the greater question of the future policy which is to direct the high administration of the Army. With the abolition of the Supply Department as well presided over by General Scott, whose personal services this Council will much regret to lose, the last traces of dual military control and dual advice to the Viceroy will disappear, and Lord Kitchener will be the first Commander-in-Chief to unite entirely in himself the command of the Army and the administration of the Army Department. I have no intention of going over the weary arguments for or against a system which has now become obsolete, but it may not be out of place for me to say a few words on the one really vital question affecting a prolonged dispute. Will the new system of Army administration ensure for the Government of India the necessary constitutional control over the Commander-in-Chief? I unhesitatingly assert, after an experience of some years of the results of the transfer to the Commander-in-Chief of the powers and much of the work of the Military Member, that the change of system whilst giving him wider administrative authority has materially detracted from his independence of action. I can understand the apprehensions of my predecessors as to their want of control over him, for though the proposals of a Commander-in-Chief may often have been shocked by the interference of the Military Member, the former was in many matters free to act on his own initiative, there was no direct channel of communication whatever between him and the Viceroy, there was no Secretary to Government answerable to the Viceroy for a clear explanation of the Commander-in-Chief's views. The post of Secretary to the Army Department will now always be held by a distinguished General Officer, on the same footing as a Secretary to Government in every other Department—fully entitled to differ with the head of his Department, and with free access to the Viceroy.

"Again as to military finance,—for the careful supervision of which we have to thank Lord Kitchener,—a full acquaintance with any extravagant expenditure proposed by a Commander-in-Chief is much more directly and promptly available to the Viceroy and the Government of India than is the

days of the Military Member, for the Secretary to the Military branch of the Finance Department is Joint-Secretary to the Finance Department itself, with the same access to the Viceroy and the same powers as any other Secretary to Government. I believe therefore that the higher administration of the Army has now been placed on a constitutionally safe and thoroughly sound footing, and that the Government of India will do wisely in following Lord Kitchener's advice to safeguard the continuity of that military policy which he has done so much to inaugurate.

"But all of us assembled here to-day must, I am sure, feel that great as has been the change in the conduct of military affairs, it is small in comparison with the amelioration of long-established systems of administration, the possibility and advisability of which have for the last few years called for the most careful consideration of the Government of India.

"This is the last Budget Debate, the last meeting of the Imperial Legislative Council, which will take place in this hall in accordance with the procedure which has been in existence since the Councils Act of 1892 came into force. At the close of the Budget Debate of last year I expressed a hope that, when this Council next assembled, measures would have been adopted by His Majesty's Government which would go 'far to meet the aspirations of those who have the welfare of the Indian people at heart.' Those measures have been fully discussed by the public in India and in England and are now passing through the last stages of Parliamentary criticism—the fulfilment of my hopes for their success must depend largely on the spirit in which they are finally received by the people of India and upon the honest endeavours of Indian political leaders to further the objects for which they have been framed. But we cannot conceal from ourselves that the origin of those measures, and the conditions which they were intended to meet, have, to a great extent, been lost sight of, or misrepresented. Attractive side-issues have arisen and have eclipsed the main objects the first framers of the reform scheme had in view, and the fact that they were the first framers of that scheme, has either been buried in oblivion, or their action has been attributed to ignoble concession, to unlawful agitation, or to unjustifiable nervousness.

"A true conception of what has been the attitude of the Government of India throughout the history of these reforms is of such immense public importance in respect to the qualifications of that Government to administer the affairs of India that I will venture to quote to my Colleagues the words I made use of in replying to the Hon'ble Mr Gokhale in the spring of 1907. I said —

'I recognise with him that politically India is in a transition state, that new and just aspirations are springing up amongst its people, which the ruling power must be prepared not only to meet but to assist. A change is rapidly passing over the land, and we cannot afford to delay. And to my mind, nothing would be more unfortunate for India than that the Government of India should fail to recognize the signs of the times. I have deemed it all important that the initiation of possible reforms should emanate from us. I have felt that nothing would be more mischievous to British administration in India in the future than a belief that the Government had acted on the conviction of their own, but simply in submission to agitation in this country and in accordance with instructions conveyed to them from home. If there has been misconception on us this, I hope I may be allowed this opportunity of correcting it. The story, as far as I can tell it at present, is simply this—that last autumn I appointed a Committee of my Council to consider the possibility of a development of administrative machinery in accordance with the new responsibilities we were called upon to face. That Committee's report was considered by my Council, and a Despatch expressing the views of my Colleagues and myself has been forwarded to the Secretary of State. What I would impress upon you is that this move in advance has emanated entirely from the Government of India.'

"That is what I said two years ago, and I repeat it again to-day all the more strongly. The material from which the Bill now before Parliament has been manufactured, was supplied from the Secretariats of Simla, and emanated entirely from the bureaucracy of the Government of India. The deliberations and correspondence of which the Bill now before Parliament is the result commenced over 2½ years ago. It was in August 1906 that I drew the attention of my Council in a confidential Minute to the change which was so rapidly affecting the political atmosphere of India, bringing with it questions which we could not afford to ignore, and which we must attempt to answer, pointing out that it was 'all-important that the initiative should emanate from us, that the Government of India should not be put in the position of appearing to have its hands forced by agitation in this country or by pressure from home, that we should be the first to recognize surrounding conditions and to place before His Majesty's Government the opinions which personal experience and a close touch with the every-day life of India entitle us to hold.' I consequently appointed the Arundel Committee. That Minute was the first seed of our reforms, sown more than a year before the first anarchist outrage had sent a thrill of shocked surprise throughout India by the attempt to wreck Sir Andrew Fraser's train in December 1907. The policy of the Government of India in respect to reforms has emanated from a mature consideration of political and social conditions, whilst the administrative changes they have advocated, far from being concessions wrung from them, have been over and over again endangered by the commission of outrages which could not but encourage doubts as to the opportuneness of the introduction of political changes, but which I have steadfastly refused to allow to injure the political welfare of the loyal masses of India. As to the reforms themselves, putting aside points which have from time to time formed part of our proposals but have been in no way vital to them, the original pith of our scheme was the enlargement of the Imperial and Legislative Councils on a basis of wider representation of the most stable elements constituting the populations of India—and in a popular sense, I mean in respect to the effect such enlargement of representation will have on the people of this country, that is still the most important point in the changes about to be introduced. I have no intention of embarking this afternoon upon any expression of opinion as to the intricate machinery the creation of such representation may require, but I have listened with pleasure to the broad-minded remarks with which my Hon'ble Colleagues Mr. Gokhale approached the peculiar necessities of representation in this country. My Hon'ble Colleague also alluded to the opposition clause III of the Reforms Bill has met with at home. I need only say that the Government of India fully recognise the effect the enlarged Councils must have on the future position of Lieutenant-Governors and the transaction of the increasingly heavy duties that will be imposed upon them; and are in full accord with the Secretary of State as to the necessity of the powers the clause confers.

"My Hon'ble Colleagues will, I know, join with me in the regret with which I realize that the term of office of the Hon'ble Sir Erle Richards is about to come to a close. He has filled that office with marked distinction, and we shall miss the able assistance and advice upon which we have so long relied

"His Majesty the King on the recommendation of the Secretary of State has selected the Hon'ble Mr Sinha to succeed Sir Erle Richards. I extend to him a hearty welcome, in which his many friends will share, on his appointment to my Executive Council, to a post for which his great attainments, his professional ability, and the high public esteem in which he is held have pre-eminently qualified him.

"The Hon'ble the Nawab * has reminded me of the deputation which addressed me on the 24th of last December. I shall always look upon that occasion as one of the most memorable of my career in India. The moment was one of great anxiety when it had for long been impossible to say what the immediate future might bring forth, and when the reassuring words I listened to were exceptionally full of meaning—all the more so because they were spoken, as the Hon'ble Nawab has told us, with a thorough honesty of purpose by men who, though they might differ from each other on many points, were prepared on behalf of their countrymen to recognize not only the promises of a new political future, but the responsibilities which it must entail.

"It is upon the recognition of those responsibilities by the leaders of Indian thought, it is upon the political tolerance, which it rests with them to encourage amidst a diversity of interests and beliefs, that the happiness of the future of India so largely depends."

The Council adjourned *sine die*.

CALCUTTA,
The 24th March 1909.

J. M. MACPHERSON,
Secy. to the Govt. of India, Legislative Dept.

* See Appendix III.

APPENDIX I. †

List of Muhammadan religious and charitable endowments and trusts under Government management in the different provinces.

[Asked for by the Hon'ble NAWAB SAIYID MUHAMMAD at the meeting of the Legislative Council on the 26th February 1909.]

Provinces.	Name of endowment or trust.
MADRAS	1. The Moideen Sahib Memorial Endowment. 2. The Muhammadan Scholarship Trust, Rajahmundry College. 3. The Wanbeh Scholarship Trust. 4. The Muhammadan Scholarship Trust, North Arcot. 5. The Muhammadan Orphan School Trust, North Arcot. 6. The Haji Qasim Pirbai Trust in the Government College, Mangalore.
BOMBAY	1. Sind Madressah-tul-Islam, Karachi— (a) Endowment Fund. (b) Talpur Endowment Fund. (c) Sir Evan James Memorial Fund. (d) Miscellaneous Prize Fund. (e) Ghulam Hussain Chagla Prize Fund. (f) Amir Sir Ali Murad Scholarship Fund. 2. The Juma Masjid of Ahmedabad. 3. The Kazi Shahbudin Endowment, Ahmedabad. 4. The Muhammadan Nursery Fund, Ahmedabad. 5. The Ohad Estate of Fir Hajarat Gangnor Sahib the Sarkhej Roza, Ahmedabad. 6. The Shah Alam Estate of Syed Imam Hyderbas valad Mamania of Ahmedabad.
BENGAL	The Mohsin Endowment.
UNITED PROVINCES	1. Raja Inaddah Rasul Khan's Prize Endowment Trust, Agra. 2. The Jahangirabad Jubilee Scholarship Trust, Bara Banki. 3. The Friends of Saiyid Ahmad Scholarship Endowment Trust, Benares. 4. The Nasr-ullah Khan Prize Endowment Trust, Lucknow. 5. The King's Hospital Fund, Lucknow. 6. The King's Poor House Trust Fund, Lucknow. 7. The New Charity Fund, Lucknow. 8. Nawab Ali Asghar Khan's Endowment, Allahabad. 9. Bahu Begam's Stipend Fund, Fyzabad. 10. Bahu Begam's Moti-Mahal and Deorhi Zaheruddaula Fund. 11. Bahu Begam's Garden Fund. 12. The King's School Endowment, Bijnor. 13. The Muir Central College Scholarships and Prizes Funds, Allahabad (two funds). 14. The School Fund, Etawah. 15. Ali Bakhsh Khan's Endowment, Gorakhpur.
THE PUNJAB	1. The Tomb of the Ex-Nawab of Bahawalpur Trust. 2. The Maintenance Fund of the widow of Mian Muhammad Sultan of Lahore. 3. The Mian Muhammad Sultan Memorial Fund, Lahore. 4. The Fuzal-ud-dowla Fund, Delhi.
BURMA	*Nil.*
EASTERN BENGAL AND ASSAM ..	1. The Syedani Tahirunnesa Bibi Chaudhurani Female Hospital at Bogra, and the Bogra Public Library. 2. The Nawab Ashanullah Ripon Scholarship Fund. 3. The Saiyad Abdus Sobhan Scholarship. 4. The Mazlvi Abdullah Fund. 5. The Nawab Ashanullah's Trust. 6. The Pasa Mia Endowment.
THE CENTRAL PROVINCES ..	*Nil.*
COORG	*Nil.*
THE NORTH-WEST FRONTIER PROVINCE.	*Nil.*

† *Vide* p. 118.

APPENDIX II.*

Statement showing the Cost of Special Commissions of Enquiry.

[Asked for by the Hon'ble NAWAB BAHADUR SIR KHWAJA SALIMULLA at the meeting of the Legislative Council on the 5th February 1909.]

	1902–03.	1903–04.	1904–05.	1905–06.	1906–07.	1907–08.	1908–09 up to November 1908	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Assam Labour Committee.	..	..	..	..	65,095	46	..	65,140
Rivers Committee ..	..	..	..	23,050	..	..	..	13,550
Simla Allowances Committee	..	..	..	6,112	..	..	..	6,112
Chiefs College Conference	..	..	290	1,307	..	..	..	1,597
Presidency Home-accommodation Committee.	..	3,147	3,742	..	..	..	..	6,889
Police Commission ..	1,58,477	1,08,126	3,266	..	..	..	..	3,69,148
Railway Commission ..	..	695	340	44	..	..	..	1,038
European Girls' Schools Committee	..	4,106	6,521	330	..	..	..	10,970
Salt Committee ..	..	60,076	6,790	..	..	..	..	66,866
Statistical Committee ..	..	..	6,776	..	..	..	..	6,776
Survey Committee ..	..	..	60,764	14,215	10,846	..	..	17,606
House Rent Committee ..	..	..	35	40,830	86	..	..	76,127
Excise Committee ..	..	..	..	..	..	..	..	40,671
Calcutta University Regulations Committee.	..	..	..	1,42,013	1,12,756	1,913	..	1,16,676
Telegraph Committee ..	..	..	..	..	23,216	413	..	1,86,716
Press Committee ..	..	1,000	..	..	1,16,616	26,686	..	1,43,303
Factory Labour Committee	..	..	..	..	..	..	..	1,000
Indian Universities Commission.	76,717	..	..	..	10,633	1,24,971	80,249	3,36,036
Malkowal Planter Commission.	7,546	2,334	..	..	..	..	..	76,717
Industrial Education Committee	4,658	46	..	..	..	..	..	10,982
Famine Commission ..	76	..	..	..	..	..	..	4,705
Furniture Committee ..	2,962	..	..	..	..	..	..	76
Civil Procedure Code Committee.	..	..	..	..	..	53,550	..	2,962
Railway Police Committee	..	..	..	..	60,322	33,763	..	53,550
Committee on Decentralisation.	..	..	..	..	..	44,416	..	94,085
Royal Commission on Decentralisation.	..	..	..	..	..	1,16,056	68,852	44,421
Lall Point Commission ..	..	4,386	..	..	..	..	..	2,53,945
Ganges Bridge Committee for 1907.	..	..	..	..	14,568	..	..	4,386
Ganges Bridge Committee for 1908.	..	..	..	..	..	16,796	..	14,696
TOTAL ..	2,51,947	1,82,286	97,686	5,99,475	3,61,712	4,11,624	1,74,287	16,796
								17,00,771

* *Vide p.* 118.

APPENDIX III.†

Speech of the Hon'ble Nawab Bahadur Sir KHWAJA SALIMULLA of Dacca which in his unavoidable absence was read by the Secretary under the orders of the President.

"My Lord, it is indeed a matter of regret that after a long succession of prosperity budgets, it should have fallen in the first year of his office to the lot of my Hon'ble friend Sir Fleetwood Wilson to face a deficit budget; but the admirable manner in which he has been able to get Your Excellency's Government to meet its difficulties, and from what we know of the resources and the capability of the country, we may, I think, safely agree with my Hon'ble friend, that in this deficit there is no evidence of any adequate cause for pessimism, and I can see no reason why, with a due regard for economy, favourable harvests, and a period of peace, we should not look forward to a return of that prosperity which has characterised former years." And I feel sure with an expert financier at the helm, who within the short period of five months has been able to so completely master the intricacies and mysteries of Indian finance, we may safely confide to him to restore our financial equilibrium at no distant date. We have to thank Your Lordship that instead of resorting to fresh taxation, in order to meet the growing needs of the country, Your Excellency has adopted the more statesmanlike policy of retrenchment, refraining from launching into new experiments in the administration of the country, and in the raising of loans to meet the capital expenditure of the year. I am one of those who belong to that school—I believe somewhat discredited now-a-days—who approve of making posterity share in the expenditure of which it will derive the most benefit. We are indeed much obliged to our Finance Minister for the interesting statement he has given of the national debt of 16 of the chief countries in the world; if anything was wanting to show how light is the national debt of this country, here we find India occupies something like the eighth place

† *Vide p.* 145.

amongst the great countries and states in the world, is the matter of our public debt, but which is the lowest of all the 18 countries in the matter of its debt as per head of the population, *viz.*, £1-1-3 per head, and is only three times the amount of our annual revenue. And therefore the raising of loans to meet our capital expenditure is a satisfactory expedience, and in the light of these remarks if my honourable friend could see his way—by increasing the amount of the loan he is going to raise,—to meet the requirements of the Railway Board it would be money well laid out.

"Turning to the salient features of the budget, my Lord, when I ventured to record my humble protest last week, at this Government being forced to carry out the orders of the Secretary of State, even when 'the men on the spot are very doubtful of the expediency of the orders in question, I confess I had in my mind's eye the fearful increase in the Military expenditure foisted on this country by the Romer Committee, and in which I believe Your Excellency's Government was not consulted, but for the payment of which my Hon'ble friend the Finance Minister at Your Excellency's bidding has fully provided for.

"My Lord, I must thank you sincerely that in the midst of this financial depression and retrenchment, Your Excellency's Government is manfully keeping to its policy of making the hard lot of the subordinate service as little irksome as possible to those the most deserved class of public servants, and that the increase of £55,600 shown as increase under the head of 'Salaries and expenses of Civil Department' will go mainly to the amelioration of their hard lot.

"My Lord, in the midst of these monetary depressions and gloom there are however one or two matters over which I beg to offer Your Excellency my sincere and heartfelt congratulations, not the least amongst these I hold is the return to moderation and sobriety in the political activities of the agitators. We have all looked on with the greatest satisfaction at the tone of their utterances at the Madras Congress and elsewhere, and I for one have no hesitation in holding that had these, the representatives as they call themselves of the educated Indians, said and done half as much as they are saying and doing now some two years ago, Your Excellency's Government would have had no need of putting the repressive acts of the last six months on the Statute-book, or that rapine, murder and disorder would have taken so strong a hold of the country as we have witnessed. I feign would hope that the good example set by the Hon'ble Mr. Gokhale will be zealously taken up and adopted by those of his party who are still holding back, and that the distant rumbling of thunder we are just beginning again to hear at Faridpur and at the recent Town Hall meeting may, by his sound advice and personal influence with his friends, pass away without breaking the calm that now appears to prevail.

"My Lord, another cause of congratulation and great rejoicing are the reform proposals of Lord Morley, now before the Parliament, as the Indian Councils Bill—and most of us have much to say on this magnificent piece of statesmanship, due to the perseverance, patience and singleness of purpose of, I believe, Your Excellency's Government alone. My only regret is that the rules of this Council could not permit Your Excellency giving us a special whole day to discuss this question in Council, and as all of us will be saying our say on this subject, I will try to be as brief as possible and confine myself in the remarks I am going to make to the broad features of the policy of the reform instituted by Your Excellency's Government. When the long—and anxiously—looked forward to papers on this reform were simultaneously made public, both here and in England on the 18th December last, there was no universal echo throughout the country of thankfulness and gratitude to the Secretary of State and to Your Lordship,—we are to them a grand idea justifying the claim made by Sir Fitzjames Stephens some 30 years ago that 'the Government of India is a Government of great ideas;' and when we, the natural and the self-elected representatives of the various peoples and nations of India—Muhammadans Hindus, Parsees, Jews, Europeans, etc., etc., approached in deputation Your Excellency, to express our heartfelt and sincere thanks to Your Excellency and to the Secretary of State, it was attempted in certain quarters to show these rejoicings were not spontaneous; but made to order; but I for one am prepared to deny this calumny. For, though there are certain portions of the scheme which do not entirely fit in with what some of us want, yet I was wholly in agreement with what Your Excellency declared in Council that 'we may assume that we are about to enter on a new administrative era, based upon a recognition of the advance of political thought and the justness of many political ambitions,' and it would have savoured of rank ingratitude had we not all joined in, in Your Lordship's happy words, 'welcome this honest attempt to ameliorate the administration of the country', and I feel certain everyone who attended that deputation did so with the same sole object, *viz.*, to welcome with gratefulness the 'honest attempt made to recognise the absence of political thought and justness of political ambition'. But when I have said this much, Your Lordship, I trust, will give me and others the credit of honesty of purpose where we differ from each other, as well as in certain details in the working out of this magnificent scheme.

"In the same way, when I cordially joined my Moslem Brethren in the representation of the All-India Moslem League made by my friend, Mr. Syed Ali Imam, as Chairman of the League at its sessions at Amritsar, it was not that I individually had not some tinge of regret at the total removal of what I and many others think was the greatest feature of Your Excellency's original scheme outlined in the Home Department letter to the Local Governments under No. 2910—17, dated 24th August 1907, and this regret I take this opportunity, with Your Excellency's permission, to place on record.

"My Lord, in my speech at the Budget meeting of two years ago I said 'my own idea is, that instead of the microscopic minority of English-speaking natives alone being invested with increased power of guiding and advising Government, if the Princes, Chiefs and the landed gentry were taken into consultation by Government and given greater facilities of being heard and consulted, there would be greater chance of Government arriving at a policy of administration which would be more conducive to the peace and prosperity of the country. In this speech I spoke at some length on the undesirability of placing increased administrative and political powers in the hands of the professional or so-called educated classes. But the virulent opposition which the 'Council of notabilities' encountered itself showed that the boot had been put on the right foot, and that it had hit the mark it was intended for, and the lawyers and the vakils who govern and rule our native Press shouted down the very idea which was fatal to their interests, and which Your Lordship has correctly summarised in

your new ever memorable despatch No. 21 of 1st October 1908, as on the other hand the leaders of the professional class regard the Advisory Councils as superfluous and illusory; they protest against class electorates for the Legislative Councils, and they demand the formation of territorial constituencies on a scale which would render their own influence predominant.' And it is indeed with very, very great regret I see the Secretary of State has, unfortunately, eliminated from the scheme even the Advisory Council of Notabilities to the Government of India. The grounds on which this has been done are, I am bound to say, most flimsy; anyhow it is impossible for me to believe that the combined wisdom of Your Excellency's and the Secretary of State's Councils could not have designed and constructed a scheme which would have minimised, if not altogether have removed, the difficulties noticed in paragraph 4 of Your Excellency's despatch No. 21, and in paragraphs 3 and 4 of the Secretary of State's No. 193. It seems to me this is only another instance of 'how not to do a thing we do not wish to do,' and that the interests of the territorial magnates and those of the masses have been sacrificed at the altar of concessions to the lawyers and pleaders. For, my Lord, however much we landholders and zamindars wish not to in any way wreck and destroy this magnificent scheme of reform, I fear the rock on which it will be shattered will be this very elimination of the Council of notabilities, and I still hope that in good time this Advisory Council will form a permanent part of the administration of the country. For until a higher tone of education—instilling a moral character of duty and appreciation of right and wrong—is imbued into the scions of our aristocracy, you will not find there will be many of my class to contest against the pleaders, lawyers and the professional classes, who will naturally monopolise the enlarged Legislature Council of the country, and till that much wished for time arrives, when the young men of my class will hold it a sacred trust, and not think it derogatory to their dignity and position, to enter the arena of a political election, till then I respectfully submit, my Lord, the Advisory Council Your Lordship suggested in the original scheme is the only body which could be of any real and genuine use to Government; as we, the natural representatives of the people, are the only intermediaries between the officials and the masses; their interests and ours are one; their joys and sorrows are ours and ours theirs; we have a common bond of union, having grown up on the same land from generation to generation; there is almost a feudal attachment between us, which as yet Western innovations have not invaded or broken down; and this position, I unhesitatingly say, cannot be attained, my Lord, in the life-time of this Council and of many a successor of the enlarged ones, by the pleaders, lawyers and mukhtears; the interests of the professional class have nothing in common with those of the masses. The people never co-mingle or go to them, for aught else than litigation, and it is thus that the Advisory Councils would have served to be a link between the Government and the masses, and which under the circumstances the enlarged Councils can hardly be. My Lord, from the recent debate in the House of Lords I see that Lord Lansdowne is in favour of these Advisory Councils.

"As regards the representation of my friend Mr. Ali Imam on behalf of the All-India Moslem League, what has been urged therein has my fullest support; but I need not enlarge on it here inasmuch as Lord Morley has acceded to our main request, both from his seat in the House of Lords and in his reply to the deputation that waited on him under the auspices of my venerable friend Mr Syed Ameer Ali, and for the expression of his opinion on both these occasions we Mahammadans are most sincerely grateful to His Lordship. My Lord, it indeed wanted a firmness of purpose to have withstood the bitter and violent character of opposition the representation to Your Lordship of Mr. Ali Imam, has met with in this country. But this very violence has made Lord Morley see the necessity of granting us our boon and admitting the validity of the considerations on which he has promised the increased and special electorates for our representation. I need only mention one of these considerations, viz., that it was felt that unless the scheme was substantially modified, it would work most injuriously to the Muhammadans by subjecting their interests to the goodwill of another community; and without the modification asked for, their representation on the enlarged Council would be nominal and worthless. We Musulmans have sought our shares in the political privileges about to be conceded by these reform proposals, such as would, to use the language of Your Excellency, be commensurate with our number, and with our political and historical importance, and the weight of these and the other considerations advanced in Mr. Ali Imam's representation to Your Excellency, and the advanced by the deputation that waited upon Lord Morley, has not in the least been lessened or reduced by what has been urged at the Town Hall meeting of Wednesday last, while in support of our just claim to special representation I beg to cite the weighty words of Lord Reay, perhaps the most able and single-minded of our latter day Governors. His Lordship in the recent debate in the House of Lords, I see, said: 'He was glad the Secretary of State had yielded to the claims of the Mahammadans for separate representation. It was of the utmost importance that the Muhammadan community should be represented by those in whom they have confidence; and any one who have followed their great world movement—and it must be remembered, they numbered 246 millions—were aware of their determination to defend with intensity their own faith.'

"The virulence of the Native Press appears to me to have been directed more against our claim to historical and political importance, the Aga Khan and Mr. Ali Imam personally and the Moslem League in particular, than to the merit of our representation; as regards our claim to historical and political importance Your Lordship has graciously admitted the same when receiving our deputation at Simla. As regards the League and my friends, they need no advocate to defend them, as their work is before an intelligent, discerning and impartial public and they are prepared to be judged by it.

"My Lord, there is one other matter in connection with these reform proposals that I desire, with Your Lordship's permission, to bring to Your Lordship's notice; my Lord, there was, if anything, but one jarring note in the interesting debate in the House of Lords on the Indian Councils Bill, and that note has raised wide and various expectations in the minds of the people of this country; my Lord, Lord Macdonald went out of his way to declare 'the partition of Bengal to be the greatest blunder since the days of Clive.' I have always felt that this chance expression of His Lordship was never intended to be taken seriously; but, my Lord, it was just the opportunity to rouse the fading and dying energies of those who have unreasonably cried themselves hoarse and have set themselves to see the partition reversed or modified, and they have again commenced beating the big drum (as it is evident from their recent proceedings at Faridpur and at the Town Hall) to see if they can secure the reversal of the settled fact, on a promise and assurance of their unanimous support to the reform proposals of

Your Lordship, and I suppose on the principle that, if they could make as many impossible demands as a condition precedent, for their support and co operation, they may get Your Lordship and the Secretary of State to make at least some one of the concessions they are asking for as the price for their acquiescence to the reform scheme. But, my Lord, though I think neither of Your Lordships are men capable to withdraw from your pledged word solemnly given to a great, historical, and patriotic nation, yet I must publicly raise my humble voice as a warning that if the least of these concessions be granted to them, it will in no way satisfy them; for seeing how concession after concession can be got out of the Secretary of State and Your Excellency, they will, like Oliver Twist, be asking for more, or rather I would say like the Irish Home Rulers they would take what they can get hold of, as an earnest for more to be got. On the other hand, I assure this Council that should any one of the conditions precedent—which are being openly asserted in the Bengali Press—to their accepting these reforms, namely, the reversal of the Partition, the release of the deportees and political prisoners who Government has strong reasons to believe are mainly responsible for the unrest in the country, the separation of the judicial and executive functions of the district officers—be just now conceded or given to them, it will be a political blunder, the consequence of which will be disastrous to the country; for Your Lordship will then be giving not peace but a sword to those who have stood by Government through all these troublous times, and who share the burden of the defending of the country to a far larger extent than any other nation or race in India. To Lord Macdonald and to the Lunatics (I use Babu Mitter's own words in retort) of the Town Hall meeting I would only ask to read the annual administration reports of the various departments of the public services of the new Province and say whether the progress to be found therein by leaps and bounds within the short period of five years in the political and material advancement of this long forgotten and neglected part of the country—in the matter of education, sanitation, and protection of life and property which we see around us—can be said to be due to a blunder?

"And here I desire to take the opportunity of thanking Your Excellency for, and of congratulating my friend the Hon'ble Mr. Sinha on, his appointment as an Ordinary Member of Your Excellency's Executive Council. Under the circumstances of its being in the nature of an experiment, the onerous duties of his high office that the future advancement of Indians in the higher offices in the public service will rest, and from what I know of him I feel sure he will be equal to the occasion.

"My Lord, with Your Lordship's permission I will conclude these observations of mine by briefly alluding to the questions Your Lordship has from time to time permitted me to ask in this Council during the sessions. My Lord, I have to tender my grateful thanks to His Excellency the Commander-in-Chief and to the Hon'ble Mr. Miller for their replies to my questions whether Kashmeeres are debarred from enlisting in the Indian Army, and those residing in or without the borders of Amritsar are included in the definition of cultivator in the Punjab Land Alienation Act. The grievances of these Kashmeeres were brought to my notice by the people during my recent visit to Amritsar, where I went to preside at the All India Moslem Educational Conference, and is an apt illustration of what I have urged to-day in support of the Advisory Councils, that the lawyers and pleaders who predominate and govern the political associations and the vernacular Press of the country are never in touch with the needs and wants of the people, and in fact the masses never look on them as their friends, for, my Lord, in the northern parts of India I found they had quite as many political associations as we have in these parts, but no one ever thought of removing these grievances of the ryots, which was apparently to be done for the mere asking; I have received countless letters from the Punjab, thanking me for the information my Hon'ble Colleagues have been pleased to convey on behalf of Your Excellency's Government. These replies have given great satisfaction and will lead to a speedy relief of these grievances of the people of those parts, which now turn out to be an imaginary grievance.

"My Lord, the answer to my questions regarding the Registration of Partnership has disclosed a more curious state of affairs; the Council was supplied with copies of the letter from the Government to the Bombay and Calcutta Chambers of Commerce, the replies of those two bodies and the final reply of Government being 33—4, dated 8th January 1909. To sum up briefly the interesting correspondence:—the subject of the Registration of Partnerships is admitted to be a public necessity, it has been under consideration at various times during the last 40 years, but hitherto it has not been found possible to devise a measure suited to the peculiar conditions of business in India. 'The Calcutta Chamber of Commerce, tired out by waiting, got their legal advisers to draft a Bill which is sent to Government and which is sent by them for the opinion of the various Chambers of Commerce and is approved *in toto* by the Chambers of Commerce of Madras and Karachi, and subject to one single exception in each case was also accepted by the Upper India and Rangoon Chambers of Commerce.' The Bombay Chamber of Commerce took a strong objection to it, and a mighty Government heuckles down to a single commercial body against the almost unanimous approval of all the other commercial bodies in India. Government sent back the draft Bill to the Bengal Chamber of Commerce for reconsideration and concludes their letter to the Chamber, paragraph 8, as follows:—'In conclusion I am to say that the Government of India fully recognise that there has been a general and continued demand for legislation on this subject and are quite prepared to consider proposals for legislation. They believe, however, that it will be readily admitted that they cannot move in the matter until the several Chambers of Commerce in India are in close agreement as to their precise requirements or until it can be conclusively shown that the difficulties with which the matter is beset can be satisfactorily overcome.' And it is inconceivable that though legislation on the subject has been called for and urged by the public in an uncertain tone, yet it was allowed to be hung up because of the opposition of a single Chamber, while the replies to the Government letter by the Chambers of Bombay and Calcutta are indeed curious reading; the Secretary of the Bombay Chamber writes: 'My Committee are, however, of opinion that there is a general and continued demand for legislation on this subject, that Government itself should proceed in the matter. They contend that if Government submitted a draft Bill, embodying the most practical suggestions of the Bombay, Bengal, and other Chambers, it is very possible that these various bodies would agree to a compromise and support Government in passing the desired Act, and my Committee therefore see no advantage in further deferring the consideration of the

proposed special legislation of this sort. While the Secretary of the Calcutta Chamber is still more solicitous. He writes: 'As regards the difference between the Chambers, the Committee do not consider that these are of such consequence as to be a bar to legislation. They notice that the Bombay Chamber has suggested that the matter should not be further delayed, but that the Government should draft and publish for criticism a Bill embodying the most practical proposals which have been put forward; the Committee earnestly trust that Government will now proceed with the preparation of the required Bill and not allow the fact that difference exists, as indeed as they must in such matters, to be a reason for delaying legislation for which it is believed there is a very real and continuous demand.' The reply of the Government of India to these two communications is still more curious, that Government regret that they are unable to modify the decision which was communicated to the Chambers in paragraph 3 of the Home Department letter, viz., 'That they cannot move in the matter until the several Chambers of Commerce in India are agreed as to the form which the proposed legislation should take, or until it can be shown clearly that the difficulties with which the question is beset can be overcome.' What are we to say to this? With the two well-equipped Departments of Law and Commerce and Industry, the Government to cry *non possumus* is, to say the least of it, curious reading. May I beg Your Excellency to see personally to this matter, which from the public comments in the papers arising out of my question appears to call for speedy action and no more delay.

"My Lord, the answer to my three questions in the matter of the formation of the Indo-European Trading Society, Limited (referred to in the *Truth*), whether the attention of Government has been drawn to the comments of the Press in India in the necessity of legislation to check and control the formation of commercial and industrial undertakings, the chief aim of which really is the formation of bogus companies for the benefit and advantage of Company promoters, and whether early steps can be taken for the consideration of such legislative measures as may help to the encouragement and formation of healthy and stable commercial and industrial undertakings in India, are also curious reading. All the answers are in the affirmative. The Government of India are aware of the facts I have brought to their notice, but there is not a word to say whether the Indo European Company hails from the Indian House, Highgate, or why we should wait until an innocent and illiterate people is overwhelmed by another 'South Sea Bubble!' or a Back Bay speculation, or why we cannot take the initiative or move independently of the powers of legislation on this subject in England. In connection with this subject I beg to draw Your Excellency's attention to the judgment of Mr. Stuart, C.S., Sessions Judge, Meerut, published in the *Statesman* of the 25th. My Lord, I fail to see the object and necessity of the Department of Commerce and Industry and of the Department of the Law Member if all they have to do is to wait and take a leaf out of the Statute Book of the English Parliament and we pass it off as our own.

"My Lord, another question of mine to which I desire to specially refer before I conclude is that regarding the separation of the judicial and executive functions of district officers. I am sorry that I was unable to attend last year's budget meeting of this Council, to which Your Lordship and particularly my Hon'ble friend Sir Harvey Adamson mentioned the intention of Government to try the experiment of separation. To this subject I had, however, at some length drawn Your Lordship's attention and that of the Council in my speech at the Budget meeting of two years ago. To what I then said it does not appear any reference was made in the debate wherein Your Excellency's Government came to the determination to give the separation a trial. But from the printed record of our proceedings of last year's meeting, I find that the subsequent Government circular letter to the various Provincial Governments and High Courts (calling for their views and through them of those of the Political Associations and public bodies and men under them) is mostly a reprint of what my Hon'ble friend Sir Harvey Adamson stated in this Council, and I intended not to broach this subject until it was ripe for adjudication by Your Excellency's Government. But the reply of the Hon'ble Member of the Home Department to the question put by my Hon'ble friend Mr. Dadabhoy, whether Government has finally decided upon the scheme of the separation on the lines laid down by the Hon'ble Home Member last year, that Your Excellency's Government 'has not yet decided and that it has referred to the Governments of Bengal and Eastern Bengal and Assam and the Calcutta High Court proposals for the introduction into selected districts of the two provinces, and when all the replies are received, the scheme will be further examined by the Government of India and a reference will then be made to the Secretary of State. It is therefore impossible to say when the final orders on the proposal will be passed,' made me think that I ought to put the question I did, whether the reply of my friend Nawab Syed Ameer Hosain, C.I.E., to the Government of Bengal, calling for his opinion had been seen by the Government of India, and if so could a copy be sent to those official bodies to whom the Government proposals have been submitted and a copy of the Nawab's letter be placed on the Council Table. I further availed of this opportunity to draw the attention of Your Excellency's Government to the fact that the experiment of the separation by the Government of Mysore, where it has been in operation for the last two years, has not proved a success, and that the Dewan of Mysore in the Mysore Representative Assembly refused to further extend the experiment. My object of putting that question in that form was that my friend Syed Ameer Hosain, who has taken considerable trouble to show as it were the whole history of this question, and had quoted views of every Lieutenant-Governor of Bengal and of the various Viceroys who had previously dealt with the question, ranging from 1837 to that of Lord Curzon, and of the High Court Judges, and has explained the new form as letter of the 12 distinguished retired officers who had been got to subscribe their signatures to the memorial to the Secretary of State and with which memorial my Hon'ble friend had been somewhat impressed and as I thought that the reply of my friend Syed Ameer Hosain was so clear an exposition of the views of those against the separation, that it was desirable that the Government of Eastern Bengal and Assam and the present day High Court Judges of Calcutta as well as the members of our Council should have a copy of this letter before them, and finding from the Madras papers that the scheme of the separation of the two services in the Mysore State has not proved a success, and the Dewan has refused to extend the experiment; I venture to draw the attention of Your Excellency's Government to the fact in order that it may induce Your Lordship to accede to my request made in my speech of two years ago, to stay your hands from the demolition of a system which in the backward state of the masses has been their chief stronghold and protection. The reply to my question is not satisfactory to me, for Your Lordship has refused to submit what I may call the

judgment of the referees of our side of the case. While Your Excellency appears to have been satisfied as to the successful working of the system in Mysore by the fact that the Dewan in the Representative Assembly has remarked: 'The experiment has worked well, so far as it has gone, but any further extension of its scope appears likely to entail additional expenditure and has on that account to be deferred for the present' But the *Hindu* of Madras of the 20th January last makes the following comments and which speak for themselves:—'However, the experiment of separating the two functions has commenced even before October 1907, since then it has been tried in the districts mentioned above (the same as those referred to by the Hon'ble Member in his reply) In his address to the Representative Assembly of 1908 the Dewan referred to the progress in the working of the new arrangement and added (the very words given by my Hon'ble friend that it is on account of the additional expenditure that a further extension was postponed)' The *Hindu* then goes on: 'What the additional expenditure that the proposal might involve he did not choose to tell the assembly. In fact no detailed scheme would appear to have been worked out, there was nothing to show that the administration was really in earnest about the carrying out of the scheme, or that the question of ways and means was fully in the way of its being so. In the very speech in which the Dewan proposed to defer the further question on the ground of additional expenditure, he was congratulating the whole of Mysore on the wonderful surplus of the State finances in the preceding three years. In the three years therefore we have been able to save nearly 48 lakhs; with the anticipated saving of 12 lakhs 47 thousand of rupees in the current year's estimate, the total balance to the credit of the Government will be one crore and four lakhs How hollow does the plea of want of funds sound by the side of this boasted surplus, not of one year, but of three years in the past, and an additional one in prospect. The truth of the matter seems to be that the Government do not much care for the Reform.' The paper also notes that the Judges of Chief Court of Mysore have declared in their administration report that 'The experiment has retarded the prompt disposal of Civil Court work and the order of the Mysore Government on the Chief Court report is that it will wait further experiment of the working of the system before deciding on any extension or change' This state of affairs surely does not show that the experiment has been postponed for want of funds, but for giving it a further trial. However, I am thankful to Your Excellency for calling for reports from the Political Agents of those States where the experiment is being tried, and that with our heavy deficit, the huge expenditure it will involve if the experiment be put into force in British India, I am happy in the thought that the poor illiterate ryot will still be protected in the matter of his life and person, by his friend the district officer, whom he has always trusted, for some years to come.

"My Lord, I had intended to refer to the China and Straits Opium Commission Reports and to the opium question in general, the quinquennial report of the Director-General of Education, and particularly to Mahomedan Education, and to the Decentralisation Commission report, but I have, I fear, already trespassed too long on Your Excellency's time I however cannot conclude without begging Your Excellency to permit me to bid farewell to three of our Colleagues The Hon'ble Sir Erle Richards and the Hon'ble Major General Scott will be leaving us in a couple of days, and this is the last occasion on which we shall see His Excellency the Commander-in-Chief at the Council Board in Calcutta. It has been a source of sincerest gratification and pleasure to me to have associated myself with three such brilliant gentlemen of distinction and ability, and I heartily wish them long life, health and prosperity wherever they may be"

(Republished by order of His Excellency the Governor in Council)

A. BUTTERWORTH,
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